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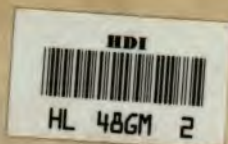
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# **KANSAS**

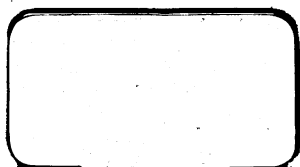
## **Laws relating to Assessments And Taxation**

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LAWS RELATING  
TO  
ASSESSMENT AND TAXATION  
IN  
KANSAS.

*Compiled by the Tax Commission,  
August, 1911.*



STATE PRINTING OFFICE  
TOPEKA, 1911.



... laws, statutes, etc. Tax law.

# LAWS RELATING

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TO

## ASSESSMENT AND TAXATION

IN

### KANSAS.



***Compiled by the Tax Commission,  
August, 1911.***



STATE PRINTING OFFICE,  
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## NOTE.

This pamphlet has been published by the Tax Commission for the convenience of the county assessor, the deputy assessors, and other county officers. The whole of the present law of assessment and taxation as contained in Dassler's General Statutes of 1909 and the Session Laws of 1911 is included.

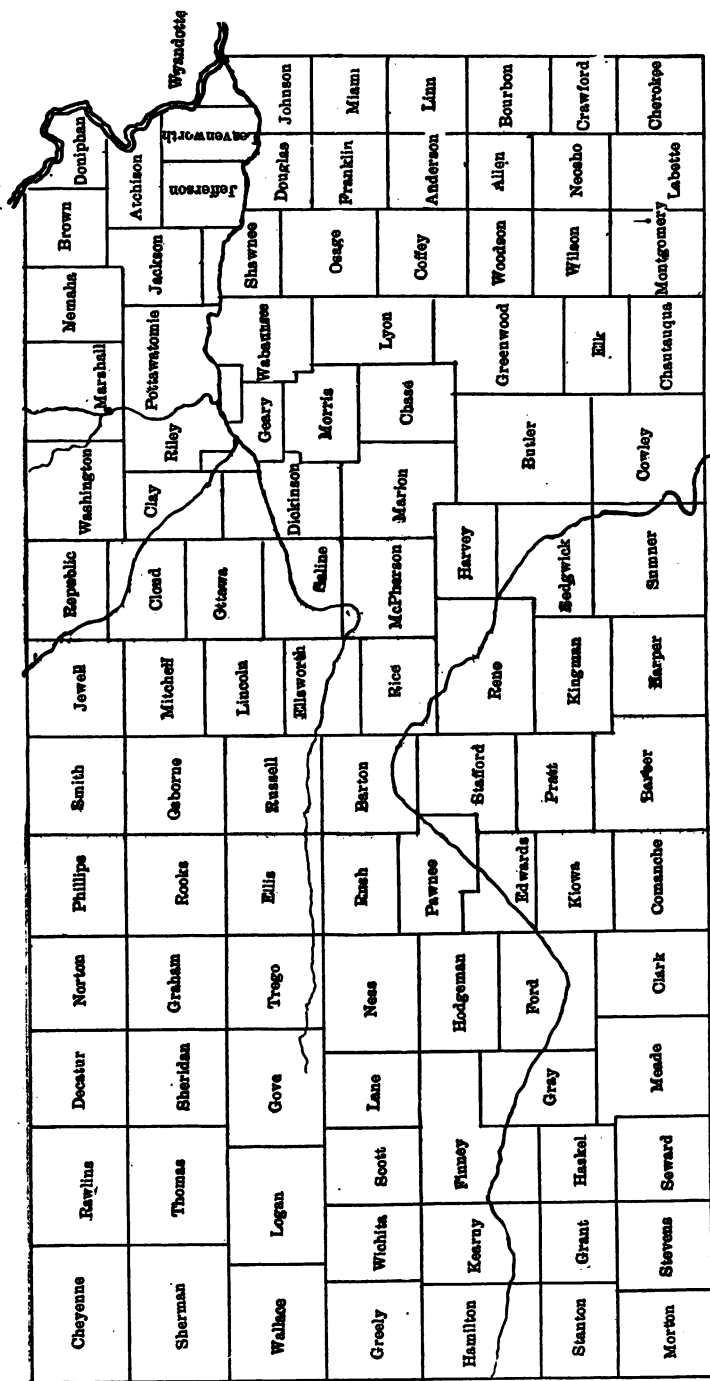
It is thought best for convenience of reference in correspondence, and perhaps for other uses, to use the same section numbers that are used in the General Statutes.

For purposes of designation, new sections are given provisionally the general number of the preceding section, with a letter of the alphabet annexed.

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## CHAPTER 116.—*Taxation.*

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### ARTICLE 1.—Property Subject to Taxation.

§ 1. Property subject to taxation.

| § 2. Definitions of terms used in act.

§ 9214. Property subject to taxation. § 1. That all property in this state, real and personal, not expressly exempt therefrom, shall be subject to taxation in the manner prescribed by this act. [L. 1876, ch. 34, § 1; March 11.]

§ 9215. Definitions of terms. § 2. That the terms “real property,” “real estate,” and “land,” when used in this act, except as otherwise specifically provided, shall include not only the land itself, but all buildings, fixtures, improvements,

mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto. The term "personal property" shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property; also the capital stock, undivided profits and all other assets of every company, incorporated or unincorporated, and every share or interest in such stock, profit, or assets, by whatever name the same may be designated, provided the same is not included in other personal property subject to taxation or listed as the property of individuals; and also every share or interest in any vessel or boat used in navigating any of the waters within or bordering on this state, whether such vessel or boat shall be within the jurisdiction of the state or elsewhere; and also all "property" owned, leased, used, occupied or employed by any railway or telegraph company or corporation within this state, situate on the right-of-way of any railway. That the term "property," when used alone in this act, shall mean and include every kind of property subject to ownership. The term "money" or "moneys" shall mean and include gold and silver coin, United States treasury notes, and bank notes. The words "personal property," when used in this act in their general sense, shall include all taxable property other than real property, as hereinbefore defined. The words "town" or "village," when used in this act, shall include every place laid out in lots and blocks other than incorporated cities. The word "cities" shall include only such places as are incorporated cities. The words "he," "his," or "him," when so used as to refer to a female, shall be held to mean "she," "her," or "hers"; and when so used as to refer to more than one person, "they," "their," or "them," as the sense may require. [L. 1907, ch. 408, § 1; July 1.]

The legislature has the power to classify property for the purposes of taxation: 67 K. 435.

**ARTICLE 2.—Property Exempt From Taxation.**

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| <p>§ 3. Property exempt from taxation.<br/>         4. Grand Army of the Republic Property.<br/>         5. Real estate belonging to school society.</p> | <p>§ 6. Property Young Men's and Young Women's Christian Associations.</p> |
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**§ 9216. Property exempt from taxation.** § 3. That the property described in this section, to the extent herein limited, shall be exempt from taxation:

*First,* All buildings used exclusively as places of public worship, as public school-houses, or both, with the furniture and books therein contained and used exclusively for the accommodation of schools and religious meetings, together with the grounds owned thereby, not exceeding in any one case ten acres, if not leased or otherwise used with a view to profit; and also any parsonage or dwelling owned by any church society and occupied by its pastor as a residence, together with the ground on which it is situated, not exceeding in any one case one-half acre; and all that portion of any building and the ground upon which such building stands, belonging to any literary, educational, scientific, religious, benevolent or charitable corporation, organization, or society, situated under any lodge, audience or assembly-room used by such corporation, organization, or society, or the antechambers, halls, passages or other compartments designed for and used as appurtenances of such lodge, audience or assembly-room, as well as said rooms and appurtenances, shall be wholly exempt from taxation when the portion of said buildings so situated is leased or rented for legitimate purposes, and the net rents or earnings thereof are applied exclusively to literary, educational, scientific, religious, benevolent or charitable purposes.

*Second,* All lands used exclusively as graveyards.

*Third,* All buildings and parts of buildings belonging to scientific, literary and benevolent associations, used exclusively for scientific, literary or benevolent purposes, together with lands not exceeding five acres owned and occupied by such institutions and attached thereto, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such associations, and used exclusively for scientific, literary and benevolent purposes.

*Fourth,* All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association.

*Fifth*, All property belonging exclusively to this state or to the United States.

*Sixth*, All property belonging exclusively to any county, city, town, or school district, except lands bid off for counties or cities at tax sales.

*Seventh*, All works, machinery and fixtures belonging to and owned by any town, city, or village, and used exclusively for conveying water to such town, city, or village.

*Eighth*, All fire-engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town, city, or village, or to any fire company organized therein.

*Ninth*, Personal property to the amount of two hundred dollars for each family.

*Tenth*, The wearing apparel of every person.

*Eleventh*, All public libraries.

*Twelfth*, Family libraries and school-books of every person and family not exceeding in value in any one case of fifty dollars.

*Thirteenth*, The reserve or emergency funds of fraternal beneficiary societies authorized to do business under the laws of the state of Kansas. [L. 1907, ch. 408, § 2; July 1.]

Those claiming exemption must bring themselves within express terms of statute: 54 K. 542. Exclusive use is the test: 54 K. 542; 10 K. 442; 10 K. 214; 8 K. 344. Agricultural College land, after sale on installments, taxable: 15 K. 154. Kickapoo treaty lands: 5 K. 362. County property exempt: 29 K. 697. State property: 28 K. 376. Benevolent association: 63 K. 803. City water-works: 66 K. 590.

§ 9217. **G. A. R. property.** § 4. All real estate not exceeding one-half acre in extent, and the buildings thereon situate, owned and used exclusively by any post of the Grand Army of the Republic or its auxiliaries, as a place of meeting or as a memorial hall, if not leased or otherwise used with a view to profit, and all books, papers, furniture, apparatus and instruments belonging to such post or its auxiliaries, shall be exempt from taxation. [L. 1895, ch. 157, § 1; Feb. 27.]

§ 9218. **School society.** § 5. All real estate not exceeding one-half acre in extent and the buildings thereon situate, and used exclusively by any college or university society as a literary hall or as a dormitory, if not leased or otherwise used with a view of profit, and all books, furniture, apparatus and instruments belonging to such society, shall be exempt from taxation. [L. 1905, ch. 501, § 1; March 17.]

§ 9219. **Christian Associations' property.** § 6. The real and personal property belonging to any Young Men's Christian Association or Young Women's Christian Association, which is used exclusively for the moral, physical, intellectual and religious improvement of men or women or for religious, Bible tract, missionary, hospital, dormitory,

and recreative purposes as aids to moral and mental improvement, shall be exempt from taxation; provided, that neither the real nor personal property of any such association shall be exempt from taxation if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes; provided further, that the exemption herein stated shall apply only to the premises used as the home or headquarters of such association; nor shall any real property of such association be exempt from taxation if rented for business purposes. [L. 1909, ch. 253, § 1; March 12.]

### ARTICLE 3.—By Whom and When Property shall be Listed for Taxation.

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| <p>§ 7. Who to list personal property.</p> <p>8. Money not to be listed by agent, when.</p> <p>9. Property of estates; minors; trusteeship; receivership; classification of debts; legal deductions.</p> <p>10. Listing property in behalf of others, where personal property to be listed, live stock, etc.</p> <p>11. Stock, coaches, etc., of stage company held as personal property.</p> <p>12. Verified statement of property to be delivered to assessor.</p> <p>13. Statement shall set forth what.</p> <p>14. The same.</p> <p>15. Property listed on first of March; United States bond investment.</p> <p>16. Listing of corporate stock.</p> <p>17. Oath in case of no property.</p> <p>18. Assessor changing value given.</p> | <p>§ 19. Probate judge shall furnish list of personal representatives.</p> <p>20. Situs of property for taxation.</p> <p>21. Live stock located for grazing.</p> <p>22. Listing property brought into state between March 1 and September 1.</p> <p>23. When tax lien attaches to personal property.</p> <p>24. Payment of tax upon seizure of property.</p> <p>25. Tax become due on contemplated removal of property.</p> <p>26. Duty of officers to inform county attorney.</p> <p>27. Proceedings on sale of property subject to taxation.</p> <p>28. Highway and railroad bridges on boundary line.</p> <p>29. When receiver appointed to collect tax on.</p> |
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#### LIFE INSURANCE COMPANIES.

- § 30. Taxation of property of life insurance companies.

#### BUILDING AND LOAN ASSOCIATIONS.

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| <p>§ 31. Assessment of stock in building and loan association.</p> <p>32. Association to make return.</p> | <p>§ 33. Shareholder to list stock owned in association.</p> |
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**§ 9220. Who to list property.** § 7. Every person of full age and sound mind, accounting officer, or other person designated by any person, company or corporation, shall list at its true value in money all personal property subject to taxation of which such person, company or corporation is the owner, lessee or occupant, having any interest in or exercising any control over any personal property, including all moneys in his possession, or subject to his order, check or draft, and all credits due or to become due from that person, company or corporation, whether in or out of the county or state in which such person may reside or such company be located, except as herein otherwise provided. [§ 7506, G. S. 1901, as amended by L. 1909, ch. 251, § 1; March 13.]

See 52 K. 589; 44 K. 120.

**§ 9221. Money.** § 8. Money collected by any agent for any person, company or corporation which is to be transmitted immediately to such person, company or corporation shall not be listed by such agent; but such agent shall if required by the assessor state under oath the amount of money in his hands and to whom the same is to be transmitted. [L. 1876, ch. 34, § 5; March 11.]

**§ 9222. Property of minor, etc.; classification, debts, etc.** § 9. The property of every ward shall be listed by his guardian; of every minor by his father, if living and of sound mind; but if his father be not living, or be of unsound mind, by his

mother; and if neither father nor mother is living, by the person having such property in charge. Any property held in trust for the benefit of another shall be listed by the trustee. The property of the estate of every deceased person shall be listed by the executor or administrator. The property of persons, companies or corporations whose assets are in the hands of receivers shall be listed by such receivers, and the property of every other corporation subject to taxation under this act shall be listed by some person designated by said corporation; and the property of any company or firm shall be listed by an agent or partner thereof. Merchants' and manufacturers' stock, moneys and credits shall be listed under two separate heads—merchants' and manufacturers' stock forming one item, and moneys and credits forming another item in the statement required to be delivered to the assessor. Debts owing in good faith by any person, company or corporation may be deducted from the gross amount of credits belonging to such person, company or corporation; provided, such debts are not owing to any person, company or corporation as depositors in any bank or banking association, or with any person or firm engaged in the business of banking in this state or elsewhere; and the persons, company or corporation making out the statement of personal property to be given to the assessor, claiming deductions herein provided for, shall set forth both the amount and nature of the credits and the amount and nature of his debts sought to be deducted; but no person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation given to any mutual insurance company, or deferred payment or loan for a policy of life insurance, nor on account of any unpaid subscription to any religious, literary, scientific or benevolent institution or society; provided, that in deducting debts from credits no debt shall be deducted where said debt was created by a loan on government bonds or other taxable securities. [Id., § 6.]

**§ 9223. Listing of property in behalf of others; where property listed; false certificate.** § 10. Every person required to list property in behalf of others shall list such property in the same township, school district or city in which said property is located; but he shall list such property separate and apart from his own, specifying the name of the person, estate, company or corporation, to which the same may belong. All toll bridges shall be listed in the township or ward where the same are located; and if located in two wards or townships, then one-half in each of such wards or townships. And all personal property shall be listed and taxed each year in the township, school district or city in which the property was located on the first day of March, but all moneys and credits not pertaining to a business located shall be listed in the township or city in which the owner resided on the first day of March. The property of banks or bankers, brokers, insurance



or other companies, and merchants, shall be listed and taxed in the county, township, city and school district where their business is usually done, and manufactories and mines in the county, township, city and school district where the manufactory or mine is located. Animals and farming implements shall be listed and taxed where usually kept; provided, that if the owner of such animals lives outside of the limits of a city, such property shall be taxed in the township where the owner resides. But in case such animals and farming implements are temporarily outside the limits of the state, or in any unorganized county of this state, then said animals and implements shall be listed and taxed in the county, township and school district where the owner resided on the first day of March. When any stock shall be driven into any county of this state from any unorganized county or from beyond the boundaries of this state, for the purpose of grazing therein, at any time prior to the first day of December of any year, such stock shall be liable to be assessed for all taxes leviable in that county for that year, the same as if the owner thereof resided and held said stock in said county on the first day of March of that year. And it shall be the duty of the proper officer at any time during such year to require such stock to be listed for taxation, and such list returned to the county clerk in the same manner as is required by law for the listing and valuation of other personal property for taxation in such county; and the county clerk, on receiving such list and valuation, shall place the same on the tax-roll of the county, and apportion the taxes thereon; and such taxes shall be collected in the same manner as is provided by law for the assessment and collection of taxes upon other personal property, provided such stock has not been lawfully assessed for taxation in some other county of this state for that year. And it shall be the duty of the county clerk, when required by any person having stock in charge, to give a certificate of assessment, showing the number, kind, location and value of stock assessed, and such certificate shall be evidence of the legal assessment of such stock for that year; and provided further, if any county clerk shall fraudulently give to any person such certificate, or if any person shall in any manner illegally obtain any such certificate, he shall on conviction thereof be punished by a fine in any sum not exceeding five hundred dollars, or be imprisoned in the county jail for a term not exceeding six months, or by both such fine and imprisonment. [L. 1881, ch. 34, § 1; March 4.]

Taxation of judgments, discussed: 57 K. 533. See §§ 20, *et seq.*, this chapter. Cattle improperly listed: 48 K. 586. Personal property in mortgagor's possession: 38 K. 720. Cattle properly listed: 31 K. 473. Non-resident owner: 31 K. 473. Cattle driven into state for grazing: 31 K. 473. Stock of goods, where listed: 8 K. 565. Note secured by mortgage on realty in other state: 76 K. 821.

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**§ 9224. Stock, coaches, etc.** § 11. All the stock, coaches, wagons, harness and other personal property belonging to any stage, mail or express company, telegraph lines and instruments within the respective counties along the line of their respective routes, shall be held as personal property within such counties, and assessed accordingly; provided, this shall not be held to include any telegraph lines and instruments belonging to railroad companies. [L. 1876, ch. 34, § 8; March 11.]

**§ 9225. Verified statement.** § 12. Every person required by this act to list property when called upon by the county assessor, or by any deputy assessor of his city or township, shall make out and verify by his oath a statement of all personal property which by this act he is required to list, either as the owner thereof or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner or agent, as the case may be, and deliver the same to the county assessor or to the deputy assessor of the proper township or city. County assessors and deputy assessors are hereby empowered to administer any oath required by the law to be taken by any person in connection with the assessment of property, and in case the deputy assessor shall knowingly and willfully fail to require every person of full age and sound mind in his taxing district, whether owning property or not, to take and subscribe to the oath herein provided for, for each such failure the said deputy assessor, upon conviction thereof in a court of competent jurisdiction, shall be fined in any sum not less than ten nor more than twenty dollars. [§ 7511, G. S. 1901, as amended by L. 1909, ch. 243, § 1; March 5.]

**§ 9226. Statement.** § 13. Such statement shall truly and distinctly set forth:

1. Horses, six months old and over;
2. Neat cattle, six months old and over;
3. Mules and asses, six months old and over;
4. Sheep, six months old and over;
5. Hogs, six months old and over;
6. Goats, six months old and over;
7. Farming implements;
8. Wagons;
9. Pleasure carriages of every description;
10. Gold watches;
11. Silver watches;
12. Plate and jewelry;
13. Piano fortes;
14. Other musical instruments;
15. All interest on bonds of the United States;
16. All bonds and interest on bonds of any state, county, district or municipality;
17. All other bonds, not exempt from taxation;

18. Stocks in any company or corporation;
19. Moneys;
20. Credits \$—, legal deductions \$—, balance taxable;
21. Average value of merchants' stock for preceding year;
22. Average value of merchants' moneys and credits for preceding year;
23. Average value of manufacturers' stock for preceding year;
24. Average value of manufacturers' moneys and credits for preceding year;
25. Aggregate value of all other personal property.

[L. 1876, ch. 34, § 10; March 11.]

§ 9227. Same. § 14. The personal-property statement required by section 10 of chapter 34 of the Session Laws of 1876 shall truly set forth the number of the school district or districts in which such property was situated on the first day of March. [L. 1885, ch. 198, § 1; March 13.]

§ 9228. March first; U. S. bond investment. § 15. All property shall be listed and valued as on the first day of March in the year in which the same is assessed, and the transfer or sale of any taxable personal property subsequently to the first day of March shall not authorize any person to omit the same from his list, although such list be not made until after the sale or transfer of such property; but all such property shall be listed for taxation in the same manner as if no sale or transfer thereof had been made. But where bonds of the United States have been purchased by any person during the year prior to the first day of March, where property is required to be listed as of that day, the value of such bonds in money shall be divided by twelve, and the quotient shall be multiplied by the number of months or fractional parts of months remaining after deducting the time which such bonds were owned, and such product shall be listed as money on hand on the first day of March by the party. [L. 1876, ch. 34, § 11; March 11.]

Stock of goods sold after time of listing: 44 K. 247.

§ 9229. Corporate stock. § 16. That no person shall be required to include in the list of personal property any portion of the capital stock of any company or corporation which is required to be listed by such company or corporation; but all incorporated companies, except such companies and corporations as are specially provided for by statute, shall be required to list by their designated agent in the township or state [city] where the principal office of said company is kept, the full amount of stock paid in and remaining as capital stock, at its true value in money, and such stock shall be taxed as other personal property; provided, that such amount of stock of such companies as may be invested in real or personal property which, at the time of listing said capital stock, shall be par-

ticularly specified and given to the assessors for taxation, shall be deducted from the amount of said capital stock; provided, that mortgages owned by any such company on property, real or personal, in any other state, shall not be deducted; provided further, that real or personal property in any other state, or county in this state, shall be deducted if it be made to appear that the same has been duly listed for taxation in such other state or county in this state. [§ 7515, G. S. 1901, as amended by L. 1908, ch. 80, § 1; February 12.]

**§ 9230. Person not having.** § 17. Every person of full age and sound mind, who shall have no property which by this act he is required to list, either on his own account or on behalf of others, shall set forth such fact by filling out each blank in the form left with him by the assessor, stating that he had none of the property specified therein on the first day of March of said year, and shall make oath to the truth thereof. [L. 1876, ch. 34, § 13; March 11.]

**§ 9231. Changing value given.** § 18. It shall be the duty of the assessor, and he is empowered and authorized, to increase or diminish the value of any or all items of personal property as listed by any person, company or corporation, if he is satisfied that said property has been returned below or above its true value in money; but said change in value shall be made at the time the return is made to the assessor. [Id., § 14.]

County board cannot add to list: 44 K. 117. See 30 K. 166.

**§ 9232. List of personal representatives.** § 19. It shall be the duty of every judge of the probate court in each county in this state to certify to the several township trustees of their counties, on the 1st day of March of each and every year, a written list of every administrator, executor, executrix, and guardian, and of every other person legally in charge and control of any estate in the probate court, together with the amount of funds in the hands of such administrator, executor, executrix, and guardian, as shown by the last report filed in the probate court, and the probate judge shall receive as fees therefor the sum of ten cents for each estate so certified, to be paid by the county; and thereafter, and upon such certification, it shall be the duty of the several township trustees to take from each administrator, executor, executrix, guardian and every other person legally in charge and control of any estate in such probate court a list of the personal property belonging to such estate and to assess the same according to law. [L. 1901, ch. 188, § 1; May 1.]

#### *LOCATION OF PROPERTY FOR TAXATION.*

**§ 9233. Location of property.** § 20. When any personal property shall be located in any county in this state after the 1st day of March of any year which shall acquire an actual

situs therein before the 1st day of September, such property is taxable therein for that year, and shall be assessed and placed on the tax-roll and the tax collected as provided by this act. [L. 1899, ch. 248, § 1; April 1.]

§ 9234. **Live stock.** § 21. Whenever any live stock shall be located in this state for the purpose of grazing, it shall be deemed to have acquired an actual situs therein as contemplated by this act. [Id., § 2.]

§ 9235. **Listing property brought into state after March 1.** § 22. When any person, association or corporation shall settle or organize in any county in this state, and bring personal property therein after the 1st day of March and prior to the 1st day of September in any year, it shall be the duty of the assessors to list and return such property for taxation that year, unless the owner thereof shall show to the assessors, under oath, and by producing a copy of the assessment, duly certified to by the proper officers of state or county in which said property was assessed, that the same property has been listed for taxation for that year in some other county in this state or in some other state or territory of the United States in which property is required to be listed for taxation on or before March 1 in each year. If such property is brought within any county after the assessor has made his returns for that year to the county clerk, the assessor shall at once assess such property and return the same to the county clerk, and the same shall be entered by the county clerk on the tax books and collected as in other cases. The persons so assessed shall have the right, if assessed after the first Monday in June, to appear before the county clerk at any time before the taxes become due, and the county clerk shall equalize such persons' taxes, as provided by law in section 93,\* article 7, chapter 158, of the General Statutes of Kansas of 1897. [L. 1899, ch. 248, § 3, as amended by L. 1901, ch. 364, § 1; March 15.]

Where a resident of Kansas brings into this state, between March and September, cattle that he has purchased elsewhere with money which he has already listed for taxation for that year in the city of his residence, such cattle are not subject to taxation under the provisions of this and the two preceding sections: 71 K. 154.

§ 9236. **Tax lien on personal property.** § 23. If any person in this state, after his personal property is assessed and before the tax thereon is paid, shall sell all of the same to any one person,\* and not retain sufficient to pay the taxes thereon, the tax for that year shall be a lien upon the property so sold, and shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases. The one owing such tax shall be civilly liable to any purchaser of such property for any taxes he owes thereon,

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\* Section 171, of this chapter.

but the property so purchased shall be liable in the hands of the purchaser or purchasers for such tax; provided, however, if the property be sold in the ordinary course of retail trade it shall not be so liable in the hands of the purchasers. [L. 1899, ch. 248, § 4; April 1.]

§ 9237. **Payment of tax upon seizure.** § 24. If the property of any taxpayer be so seized by legal process as not to leave sufficient amount exempt from levy and sale to pay the taxes, then the taxes on the property of such taxpayer shall at once fall due, and be paid from the proceeds of the sale of the property so taken on such process, in preference to all other claims against it. [Id., § 5.]

§ 9238. **Become due on removal from county.** § 25. When any person is about to remove his property from the county, after the same has been assessed and before the taxes thereon have been paid, without leaving sufficient remaining for the payment of the taxes thereon, the tax shall at once become due and payable, which fact shall be determined by any court of competent jurisdiction, in an action brought in the name of the county against the owner or reputed owner of such property, and under [render] judgment thereon, and enforce the same by execution, and an attachment may issue as in other cases, but without bond, and the county treasurer shall forthwith issue a tax warrant for the collection of the same, and it shall be enforced as in other cases. [Id., § 6.]

§ 9239. **Duty of officers.** § 26. It shall be the duty of all township trustees, assessors, sheriffs, constables and city councilmen to at once inform the county attorney of the making or attempted making of sales, levy of attachments or removals provided for in this act, and it shall be the duty of the county attorney to forthwith proceed with the collection of the tax as in this act provided, when such facts become known to him in any manner. [Id., § 7.]

§ 9240. **Proceedings on sale of property.** § 27. If property subject to taxation be sold, seized, or attempted to be removed or sold, as in this act provided, before the assessor has made his return, or before the county clerk has turned over the tax-rolls for that year to the county treasurer, then, if the assessors' books be in his hands, he shall furnish the county treasurer the assessment of that person; but if the party has been assessed and the assessors' books be in the hands of the county clerk, then the county clerk shall furnish to the county treasurer the assessment of that person, and the county treasurer shall at once levy upon the property so returned to him the percentage of tax levied in that county for the previous year, and collect the same as in this act provided. Should the percentage thus collected exceed the rate levied for the current year, such excess shall be returned to the person entitled

thereto by the county treasurer, upon the order of the board of county commissioners. If the tax books for that year have come into the possession of the county treasurer, then, if such property be not listed therein, the county clerk shall enter the same on the tax books, and levy thereon the same percentage of tax that is levied in that county for that year, and the treasurer shall then collect the taxes so levied as in other cases. [Id., § 8.]

**§ 9241. Bridges on boundary line.** § 28. That all persons, companies or corporations owning, controlling or operating any highway or railroad bridge over any stream or river forming the boundary-line between this and any other state shall be required to list the same for taxation, and the same shall be assessed and taxed at its true value in money, as personal property; and in arriving at such value, if such bridge is constructed over a navigable stream, the value of the same to the center of the channel of such stream, together with all rights, privileges and franchises connected therewith or belonging thereto, shall be taken into consideration in ascertaining the true value of such bridge property for taxation; and it shall be the duty of the president, vice-president or superintendent of such bridge to make return to the proper assessor, giving the dimensions of said bridge in the county where it is located and its earning capacity, together with a full statement of all of its rights, privileges, and franchises, and the same shall be returned by the assessor, as by law in such cases made and provided. [L. 1898, ch. 37, § 1; Jan. 11, 1899.]

**§ 9242. Receiver to collect tax.** § 29. If any person, company or corporation owning, controlling or operating any highway or railroad bridge over any stream or river which forms the boundary-line between this and any other state shall neglect, fail or refuse to pay the tax assessed against such property within thirty days after the same shall become due and payable, on application to the district court by petition, in the name of the state of Kansas, of the board of county commissioners, or of the mayor and council of any city, or the officer of any municipal township interested in such tax, it shall be the duty of the district court to appoint a receiver of such bridge property, rights, privileges, and franchises; and such receiver shall hold, possess, manage and control such bridge property under the orders of the court until the termination of the litigation in relation to such taxes, or until such tax is paid, by proper decree to declare a forfeiture of its charter. [Id., § 2.]

#### *LIFE INSURANCE COMPANIES.*

**§ 9243. Property of life insurance companies.** § 30. The property of all life insurance companies organized and operating under the laws of this state shall be subject to taxation for state, county, municipal and school purposes, as provided

in the general revenue laws of this state. Each such company or association shall make returns: *First*, of all the real estate held or controlled by it; *second*, of the net value of all its other assets or values in excess of the legally required reserve necessary to reinsure its outstanding risks, and of any unpaid policy claims, which net value shall be assessed and taxed as the property of individuals; provided, that nothing herein shall operate to exempt from such taxation the paid-up capital stock of such companies. [L. 1909, ch. 250, § 1; March 16.]

#### BUILDING AND LOAN ASSOCIATIONS.

§ 9244. **Building association stock.** § 31. Stockholders in any building and loan association doing business in this state owning shares of permanent or fixed capital stock in said association shall be assessed and taxed on the true value of such shares in the city or township where such company is located, and the president, secretary, cashier or other managing officer thereof shall, under oath, return to the assessor, on demand, a list of the names of such holders of permanent or fixed capital stock and the amount of and value of such stock held by each, including the value of any undivided profits or surplus; and such building and loan association shall pay the tax assessed upon such capital stock and undivided profits or surplus and shall have a lien thereon until the same is satisfied; but if, from any cause, the tax so levied upon such capital stock of such company shall not be paid by such corporation the property of the individual stockholders shall be held liable therefor; provided, however, that if any portion of such capital stock shall be invested in real estate to which the corporation holds a title in fee simple, the assessed value of said real estate shall be deducted from the original assessment of such capital stock of such corporation, and such real estate shall be assessed as other lands or lots are assessed. [L. 1909, ch. 242, § 1; March 10.]

§ 9245. **Return made by association.** § 32. Every building and loan association doing business in this state without permanent and fixed capital stock shall return for assessment and taxation the actual value in money of its office furniture and fixtures, and also the values of its assets in excess of the cash surrender value of the withdrawable shares outstanding on the first day of March, deducting therefrom the assessed value of any real estate to which said building and loan association holds the title in fee simple in which its surplus assets may be invested, and such real estate shall be assessed as other lands and lots are assessed. [Id., § 2.]

§ 9246. **Shareholder to list.** § 33. Every shareholder in any building and loan association doing business in this state shall individually list for taxation, with his other personal property, the cash withdrawal value of all withdrawable shares of stock held by him on the first day of March, except shares



upon which there is an indebtedness to the building and loan association secured by mortgage on real estate or by shares of stock pledged as collateral, which shares shall be listed at the withdrawal value thereof less any *bona fide* indebtedness secured thereby. [Id., § 3.]

SEC. 4. All other acts or parts of acts inconsistent with this act are hereby repealed. [Id., § 4.]

**ARTICLE 4.—Rules for Valuing Property.**

§ 34. Rules for valuing both real and personal property.

§ 9247. **Rules for valuing.** § 34. Each parcel of real property shall be valued at its true value in money, the value thereof to be determined by the assessor from actual view and inspection of the property; but the price at which such real property would sell at auction or forced sale shall not be taken as the criterion of such true value. All the real property belonging to religious, literary, scientific, benevolent or charitable institutions or societies, as well as all school or university lands leased or held for profit, shall be valued at such price as the assessor believes such estate would command in money. Personal property shall be valued at the usual selling price in money at the place where the same may be held; but if there be no selling price known to the person required to fix the value thereon, it shall be valued at such price as is believed could be obtained therefor in money at such time and place. Current money, whether in possession or on deposit, subject to be withdrawn on demand or within one year from the date of deposit, shall be entered in the statement at the full amount thereof. Depreciated bank notes shall be entered in the statement at their current value. [L. 1876, ch. 34, § 15; March 11.]

See § 136, this chapter. Excessive assessment, remedy: 54 K. 781. Section cited: 49 K. 130. Illegal agreement among assessors: 10 K. 37.

## ARTICLE 5.—Telegraph, Telephone and Pipe-line Companies.

- § 35. Companies, defined.
- 36. Shall file statement.
- 37. Board of appraisers.
- 38. Meeting of board.
- 39. Failure to make statement.
- 40. Right to appear.

- § 41. Correction of valuation.
- 42. Failure to make statement; proceedings.
- 43. Appraisers' report; apportionment.
- 44. Assessment of local companies.
- 45. Certified to county clerk.

AN ACT to provide for the assessment of taxes on the property of telegraph, telephone and pipe-line companies; defining what constitutes such companies; requiring annual reports, and providing a penalty for neglect or refusal to make the same; and repealing chapter 502, Laws of 1905, and chapter 81, Laws of 1908, and repealing all acts and parts of acts inconsistent herewith.

**§ 9248. Companies defined.** § 35. That for purposes of assessment and taxation any person or persons, or any joint-stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through or in this state telegraphic messages, shall be deemed a telegraph company; any person or persons, or any joint-stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through or in this state telephonic messages, shall be deemed a telephone company; and any person or persons, or any joint-stock association or corporation, wherever organized or incorporated, engaged in the business of transporting gas or oil in pipes or pipe-lines through or in this state, or owning pipes or pipe-lines for such purpose in this state, shall be deemed a pipe-line company. [L. 1909, ch. 255, § 1; March 5.]

**§ 9249. File statement.** § 36. Every telegraph, telephone and pipe-line company defined in section 1, doing business in this state, shall annually, between the 1st and 20th days of March, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state of such association or corporation, make and file with the tax commission, in such form as the commission may prescribe, a statement containing the following facts:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association, or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and postoffice address of the chief officer or managing agent of the company in Kansas.
6. The par value of its shares of stock.
7. A detailed statement of the real estate owned by the com-

pany in Kansas, where situated, and the value thereof as assessed for taxation.

8. The whole length of its lines within the state of Kansas, which lines shall include what said telegraph, telephone or pipe-line company controls and uses under lease or otherwise, and the number of miles of line in each county; also a full and correct inventory of all other personal property owned by the company in Kansas on the 1st day of March, where situated, and the value thereof.

9. The total gross receipts for the year ending the 1st day of January, from whatever source derived, and the portion of same derived within the state of Kansas.

10. The amount of operating expenses for the year ending on the 1st day of January, itemized or divided as may be required by the commission.

11. The amount paid in dividends and the rate per cent of such dividends.

12. Every pipe-line company shall also state the length, size and value of its line or lines, its tanks and the capacity thereof, and all other property owned by said company, or under its management or control, as owner, lessee, or otherwise, and the number of miles or parts of a mile in each county, and the size thereof, giving the diameter of the pipe, together with such other information as to the character, location and value of its property of any kind as the tax commission may require.

Blanks for making the above statement shall be prepared and on application furnished any company by the tax commission. [Id., § 2.]

§ 9250. Board of appraisers. § 37. The tax commission as created by section 3 of chapter 408 of the Session Laws of 1907 is hereby constituted a state board of appraisers, and the secretary of the tax commission shall keep full minutes of the proceedings of said board. [Id., § 3.]

§ 9251. Meeting. § 38. Said tax commission shall meet at its office annually, on the second Monday in April, as the state board of appraisers, for the purpose of assessing the property of telegraph, telephone and pipe-line companies in Kansas, except as hereinafter provided. When so convened the board shall proceed to ascertain and assess the value of all the property of said telegraph, telephone and pipe-line companies in Kansas, and may adjourn its meeting from time to time as may become necessary. [Id., § 4.]

§ 9252. Failure. § 39. In case any company fails or refuses to make the statement as required by law or to furnish the board any information as requested, the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of such company. [Id., § 5.]

§ 9253. **Appear.** § 40. At any time after the meeting of the board on the second Monday in April, and before the assessment of the property of any company is determined, any company or person interested shall have the right, on written application, to appear before the board and be heard in the matter of the valuation of the property of any company for taxation. [Id., § 6.]

§ 9254. **Correction.** § 41. After the assessment of the property of any company for taxation by the board, and before the certification by the tax commission of the apportioned valuation to the several counties, as provided in section 9 of this act, the board may, on the application of any interested person or company, or on its own motion, correct the assessment of valuation of the property of any company in such manner as will in its judgment make the valuation thereof just and equal. [Id., § 7.]

§ 9255. **Failure to make statement; proceedings.** § 42. In case any company required to file a statement under the provisions of section 2 fails to make and file such statement on or before the 20th day of March, unless for good cause shown the time for making said return shall be extended or any part thereof be waived by the tax commission, such company shall be subject to a penalty of not to exceed five hundred dollars, and an additional penalty of not to exceed one hundred dollars for each day's omission after the 20th day of March to file such statement; said penalty to be recovered by action in the name of the state, and on collection to be paid into the state treasury to the credit of the state school fund; provided, that for good cause shown the tax commission may extend the time in which to make and file such statement. The attorney-general, on request of the tax commission, shall institute such action against any company so delinquent, in the district court of any county having jurisdiction. The state board of appraisers shall have power to require the president, secretary, treasurer, receiver, superintendent or managing agent of any telegraph, telephone or pipe-line company to attend before the board and bring with him for the inspection of the board any books or papers of such company in his possession, custody or control, and to testify under oath touching any matter relating to the business, property, money or credits, and the value thereof, of such company. Any member of the board is authorized and empowered to administer such oath. Any officer, employee or agent of such company who shall refuse to attend before the board when required to do so, or who shall refuse to bring with him and submit for the inspection of the board any books or papers of such company in his possession, custody or control, or who shall refuse to answer any questions put to him by the board or by any member thereof touching the business, property, moneys and credits, and the values thereof, of such

company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be fined not more than five hundred dollars, or imprisoned not more than thirty days, or both. [Id., § 8.]

**§ 9256. Apportionment.** § 43. After the completion of the assessment by the state board of appraisers the tax commission shall apportion among the several counties through or into which the lines of said telegraph, telephone or pipe-line companies run the assessment values as fixed by the board of appraisers, so that each county shall be apportioned such part of the entire valuation as will equalize the relative value of the property of the company therein in proportion to the whole value of the property of the company in the state, and in proportion that the length of the lines owned by the company in the county bears to the length of the whole lines in the state. [Id., § 9.]

**§ 9257. Assessment of local companies.** § 44. That every telephone line, oil pipe-line and gas pipe-line located entirely within the limits of a single county shall be assessed by the county assessing officer annually. Annually, between the 1st and 31st days of March, the owner or managing officer of every telephone line, oil pipe-line and gas pipe-line, whether owned by one person or several persons mutually associated, by a partnership, or by a corporation, when located within the limits of a single county, shall make and file with the county assessing officer of the county in which such telephone or pipe-line is located a statement giving such information and in such form as may be prescribed by the tax commission. It shall be the duty of the county assessing officer to apportion the value of all telephone lines, oil pipe-lines and gas pipe-lines to the various townships and school districts in which such property is found in proportion to the amount of such property as found therein by him. [Id., § 10.]

**§ 9258. Certify to county clerk.** § 45. The tax commission shall, on or before the 30th day of May, certify to the county clerk of each county the amount apportioned to his county. The county clerk, as soon as he shall receive the returns of such assessments from the tax commission, shall certify to the proper officers of the different school districts, cities and townships in his county, in or through which any portion of the telegraph, telephone or pipe-line company is located, the amount of such assessments that is to be placed on the tax-roll for the benefit of such school district, city or township, and he shall at the proper time place such assessments on the proper tax-roll of his county, subject to the same per cent of levy for different purposes as is laid upon other property. [Id., § 11.]

**SEC. 12.** Chapter 502, Laws of 1905, and chapter 81, Laws of 1908, and all acts and parts of acts in conflict herewith, are hereby repealed. [Id., § 12.]

## ARTICLE 6.—Express Companies.

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| <p>§ 46. Express company, defined.<br/>         47. Company to file statement with tax commission.<br/>         48. Proceedings when company fails to file statement.</p> | <p>§ 49. Meeting of commission to determine receipts of company, etc.<br/>         50. Penalty, company failing to file statement; powers of commission.<br/>         51. Report of commission; auditor of state to collect tax; action for.</p> |
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AN ACT regulating express companies, and providing for an excise tax on the same and for the collection thereof, and repealing chapter 202, Laws of 1907, and all acts and parts of acts in conflict with this act.

**§ 9259. Company, defined.** § 46. That any person or persons, joint-stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from or through the state of Kansas, or any part thereof, money, packages, gold, silver, plate or other articles by express, not including the ordinary lines of transportation of merchandise and property in this state, shall be deemed to be an express company. [L. 1909, ch. 246, § 1; March 10.]

**§ 9260. Company file statement.** § 47. Every express company defined in section 1 hereof, doing business in the state of Kansas, annually, between the 1st and 31st days of May, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state, if an association or corporation, shall make and file with the tax commission a statement, in such form as the tax commission may prescribe, containing the following facts:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and postoffice address of the chief officer or managing agent of the company in Kansas.
6. The entire receipts (including all sums earned or charged, whether actually received or not) for business done within this state of such company doing business in this state (giving the name of the office and agent and the amount received by him) for the year ending the 1st day of May for and on account of such company, including its proportion of gross receipts for business done by such company within this state in connection with other companies; also, the total amount of such receipts for business done within this state.
7. An itemized statement of the amounts actually paid by such express company, for the year ending the 1st day of May,

to the railroads within this state, for the transportation of its freight within this state, showing the amount paid to each railroad company.

8. The entire receipts of the company for business done within the state of Kansas, as defined in item 6, after deducting the amount paid for transportation of freight, as defined in item 7.

9. Such other facts and information as the tax commission may require in the form of return prescribed by it. All blanks for making the above statement shall be prepared, and, on application, furnished any express company by the tax commission. [Id., § 2.]

§ 9261. **Failing to file.** § 48. In the case of the failure or refusal of any express company to make the statement prescribed by section 2 hereof, on or before the 31st day of May, the tax commission shall notify the local agents of such company of such default, by letter mailed and addressed, in each instance, to the agent of such express company at the post-office address of said agent, inclosing the form of return to be made out by such agent, and thereupon it shall be the duty of each local agent of such express company within the state of Kansas, on or before the 15th day of June, to make out and file with the tax commission a statement, verified by the oath of the agent, containing such of the facts prescribed in section 2 as the tax commission may require; but the statement of gross receipts and deductions therefrom defined in items 6 and 7 of section 2 shall be confined to the gross receipts and deductions therefrom of his agency. [Id., § 3.]

§ 9262. **Meeting of commission to determine receipts.** § 49. The tax commission shall meet annually on the first Monday in June, and thereupon shall proceed to ascertain and to determine, on or before the second Monday in July, the entire receipts of express companies for business done in the state of Kansas, as defined in item 6 of section 2 hereof, after deducting the sums paid for transportation of freight, as defined in item 7 of section 2 hereof, and the amounts thus ascertained by said board shall, in each instance, be held and deemed to be "the gross receipts of such express company for business done within the state of Kansas" for the year under consideration. The commission may adjourn from time to time until the business before it is finally disposed of. In case of the failure or refusal of any company and its agents to make the statement required by law, or to furnish the commission the information requested by it, the commission shall inform itself as best it may on the matters necessary to be known in order to discharge its duty under this act. At any time after the meeting of the commission on the first Monday in June, and before the gross receipts of any company for business done within the state of Kansas are determined, any company or



person interested shall have the right, on written application, to appear before the commission and be heard in the matter of such determination. After the determination of the amount of the gross receipts of any company for business done within the state of Kansas, the commission may, at any time previous to the first Monday in August, on application of any person or company interested, or on its own motion, review and correct its finding in such manner as may seem to it to be just and proper. [Id., § 4.]

**§ 9263. Penalty, company failing to file statement; powers of commission.** § 50. In case any company required to file a statement under the provisions of section 2 hereof fails to make and file such statement on or before the 31st day of May, such company shall be subject to a penalty of five hundred dollars, and an additional penalty of one hundred dollars for each day's omission after the 31st day of May to file such statement; said penalty to be recovered by action in the name of the state, and on collection paid into the state treasury to the credit of the general school fund. The attorney-general, on the request of the tax commission, shall institute such action against any company so delinquent, in any court of competent jurisdiction in Shawnee county, or of any county in which such company does business. In case any local agent of any express company required to file a statement under the provisions of section 3 hereof fails to make and file such statement on or before the 15th day of June he shall be deemed guilty of a misdemeanor, and on conviction shall be fined in any sum not less than twenty-five dollars nor more than one hundred dollars. Each day's failure after the 20th day of June to make and file such statement shall constitute a new offense. The tax commission shall have power to require the president, secretary, treasurer, receiver, superintendent or managing agent, or other officer or employé or agent, of any express company to attend before the commission, bring with him, for the inspection of the commission, any books or papers of such company in his possession or control, and to testify under oath touching any matter relating to the organization or business of such company. Any member of the commission is authorized and empowered to administer such oath. Any officer, employé or agent of such company who shall refuse to bring before the commission, when required to do so, or shall refuse to bring with him and submit for the inspection of the commission any books or papers of such company in his possession, custody or control, or shall refuse to answer any question put to him by the commission, or any member thereof, touching the organization or business of such company, shall be deemed guilty of a misdemeanor, and on conviction shall be fined not more than five hundred dollars, or imprisoned not more than thirty days, or by both such fine and imprisonment. [Id., § 5.]

**§ 9264. Report of commission; auditor to collect. § 51.** The tax commission shall, on the first Monday in August, report to the auditor of state the amount of the gross receipts of express companies for business done within the state of Kansas for the year ending the 1st day of May. It shall be the duty of the auditor of state, annually, in the month of December, to charge and collect from each express company doing business in the state of Kansas a sum, in the nature of an excise tax, to be computed by taking four per cent of the amount fixed by the tax commission as the gross receipts of such company for business done within the state of Kansas for the year ending the 1st day of May and certified to the auditor of state; provided, nothing contained in this act shall exempt or release express companies from the assessment and taxation of their tangible property in the manner authorized and provided by law. All taxes collected by the auditor of state under the provision of this act shall be paid into the state treasury, and be credited to the general revenue fund. If any express company fails or refuses to pay said tax during the month of December, the auditor of state shall add to the tax due a penalty of twenty per cent thereon, and shall forthwith proceed to collect the tax and penalty by means provided by law for the collection of taxes by county treasurers. It shall be the duty of the attorney-general or any prosecuting attorney, on request of the auditor of state, to prosecute any proceeding for the collection of such tax, and such officer shall be allowed for his services five per cent on the total amount collected, to be retained and paid to him by the auditor of state. The balance of the amount collected shall be paid into the state treasury. Suit for the collection of such tax may be brought in the name of the state in the county of Shawnee or in any county in which such express company is doing business. [Id., § 6.]

**SEC. 7.** Chapter 202, Laws of 1907, and all acts or parts of acts in conflict herewith, are hereby repealed. [Id., § 7.]

## ARTICLE 7.—Taxation of Legacies and Successions.

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| <p>§ 52. Legacies and successions that are subject to taxation.</p> <p>53. Property of estate out of this state or property of non-resident within this state.</p> <p>54. Payment of taxes imposed upon legacies and successions.</p> <p>55. Deposit may be made when bequest or grant is contingent, etc.</p> <p>56. How tax to be assessed.</p> <p>57. Payment of tax on future interests.</p> <p>58. Taxation of bequest in lieu of compensation.</p> <p>59. Duty of executor, administrator or trustee to collect the tax.</p> <p>60. When legacy is a charge on real estate.</p> <p>61. When provision in will for payment of tax.</p> <p>62. Sale of real property to pay tax.</p> <p>63. Penalty, failing to file inventory in probate court.</p> <p>64. Inventory to be recorded; to be sent to Tax Commission.</p> <p>65. Payment of tax on corporate stock transferred by foreign executor, etc.</p> | <p>§ 66. Assets or securities belonging to estate of non-resident not to be delivered until.</p> <p>67. Repayment of tax, on refunding property.</p> <p>68. How value of property to be determined.</p> <p>69. The Tax Commission to determine the amount of tax due.</p> <p>70. Jurisdiction of probate court to hear and determine questions under this act.</p> <p>71. Administration of estate at the instance of the commission.</p> <p>72. Final account of executor, administrator, etc., not allowed until tax is paid.</p> <p>73. Proceedings for the recovery of taxes under this act.</p> <p>74. Act not to apply to estates of persons deceased, prior to act taking effect.</p> <p>75. Report of county treasurer of taxes received under act.</p> <p>76. County treasurer to retain a certain percentage for use of county.</p> <p>77. All taxes collected under act to be paid into state treasury.</p> <p>78. Definitions of terms used in act.</p> |
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AN ACT to provide for the assessment and taxation of legacies and successions and to prescribe the manner and method by which to collect the taxes for which such provision is herein made.

§ 9265. Legacies and successions subject to taxation. § 52. All property, corporeal or incorporeal, and any interest therein, within the jurisdiction of the state, whether belonging to the inhabitants of the state or not, which shall pass by will or by the laws regulating intestate successions, or by deed, grant or gift made in contemplation of death, or made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust—except in case of a *bona fide* purchase for full consideration in money or money's worth; and except property to or for the use of literary, educational, scientific, religious, benevolent and charitable societies or institutions; provided, such use entitles the property so passing to be exempt from taxation; and except property to or for the use of the state, a county or a municipality for public purposes; and except property to or for the use of a class herein designated as class A, being the husband, wife, lineal ancestor, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of a daughter of a decedent; and except property to or for the use of a class herein designated as class B., being the brother, sister, nephew or niece of a decedent, not to exceed twenty-five thousand dollars, shall be subject to a tax of five per cent of its value; and all such property which shall so pass in excess of twenty-five thousand dollars and not to exceed fifty thousand dollars shall be subject to a tax of seven

and one-half per cent of its value; and all such property which shall so pass in excess of fifty thousand dollars and not to exceed one hundred thousand dollars shall be subject to a tax of ten per cent of its value; and all such property which shall so pass in excess of one hundred thousand dollars and not to exceed five hundred thousand dollars shall be subject to a tax of twelve and one-half per cent of its value; and all such property which shall so pass in excess of five hundred thousand dollars shall be subject to a tax of fifteen per cent of its value; and all such property which shall so pass to or for the use of a member of class A not to exceed twenty-five thousand dollars shall be subject to a tax of one per cent of its value; and all such property which shall so pass to or for the use of a member of class A in excess of twenty-five thousand dollars and not to exceed fifty thousand dollars shall be subject to a tax of two per cent of its value; and all such property which shall so pass to or for the use of a member of class A in excess of fifty thousand dollars and not to exceed one hundred thousand dollars shall be subject to a tax of three per cent of its value; and all such property which shall so pass to or for the use of a member of class A in excess of one hundred thousand dollars and not to exceed five hundred thousand dollars shall be subject to a tax of four per cent of its value; and all such property which shall so pass to or for a member of class A in excess of five hundred thousand dollars shall be subject to a tax of five per cent of its value; and all such property which shall so pass to or for the use of a member of class B not to exceed twenty-five thousand dollars shall be subject to a tax of three per cent of its value; and all such property which shall so pass to or for the use of a member of class B in excess of twenty-five thousand dollars and not to exceed fifty thousand dollars shall be subject to a tax of five per cent of its value; and all such property which shall so pass to or for the use of class B in excess of fifty thousand dollars and not to exceed one hundred thousand dollars shall be subject to a tax of seven and one-half per cent of its value; and all such property which shall so pass to or for the use of a member of class B in excess of one hundred thousand dollars and not to exceed five hundred thousand dollars shall be subject to a tax of ten per cent of its value; and all such property which shall so pass to or for a member of class B in excess of five hundred thousand dollars shall be subject to a tax of twelve and one-half per cent of its value; and all taxes hereinafter provided for shall be for the use of the state; and administrators, executors and trustees, and any grantees under any such conveyance made during the grantor's life, shall be liable for such taxes, with interest at the legal rate, until the same shall have been paid; provided, that no bequest, devise or distributive share of an estate which shall so pass to or for the use of a husband, wife, father, mother,

child or adopted child of the deceased, shall be subject to the provisions of this act, unless its value exceeds five thousand dollars; and provided further, that no bequest, devise or distributive share of an estate which shall so pass to or for the use of a brother, sister, nephew or niece of the deceased shall be subject to the provisions of this act unless its value exceeds one thousand dollars. Property shall be deemed to have been transferred by grant or gift in contemplation of death, under this act, when such grant or gift shall have been executed within one year prior to the death of the grantor or donor. [L. 1909, ch. 248, § 1; March 16.]

§ 9266. Property out of state, or of non-resident within state. § 53. Property of a resident of the state, which is not therein at the time of his death, shall not be taxable under the provisions of this act if legally subject in another state or country to a tax of like character and amount to that hereby imposed; provided, such tax be actually paid, guaranteed or secured in such other state or country. If, however, such property be legally subject in another state or country to a tax of like character but of less amount than that hereby imposed, and such tax be actually paid, guaranteed or secured as aforesaid, such property shall be taxable under this act to the extent of the excess for which such property would otherwise be liable hereunder over the tax thus actually paid, guaranteed or secured. Property of the estate of a non-resident decedent, which is situated in the state at the time of his death, if subject to a tax of like character with that imposed by this act by the law of the state or country where decedent had his residence, shall be subject only to such portion of the tax hereby imposed as may be in excess of such tax imposed by the laws of such other state or country; provided, that a like exemption is made by the laws of such other state or country in favor of estates of citizens of this state, but in such cases no exemption shall be allowed until the tax provided for by the law of such other state or country shall be actually paid, guaranteed or secured in accordance with law.

§ 9267. Payment of taxes imposed by this act. § 54. Except as hereinafter provided, taxes imposed by the provisions of this act shall be payable to the county treasurer of the county in which is situated the probate court having jurisdiction as in this act provided, by the executors, administrators or trustees, at the expiration of one year after the date of their giving bond; but if legacies or distributive shares are paid within the one year, the taxes thereon shall be payable at the same time. In cases where property is transferred by deed, grant or gift made in contemplation of death, the tax thereon shall be due and payable at the time of such transfer. In all cases where there shall be a grant, devise, descent or bequest,

to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or after a term of years, the taxes thereon shall be payable by the executors, administrators or trustees in office when such right of possession accrues, or, if there is no such executor, administrator or trustee, by the person so entitled thereto, at the date when the right of possession accrues to the person or persons so entitled. If the taxes contemplated by this act are not paid when due, interest at the legal rate shall be charged and collected from the time the same becomes payable. Property of which a decedent died seized or possessed, subject to taxes as aforesaid, in whatever form or investment it may happen to be, and all property acquired in substitution therefor, shall be charged with a lien for all taxes and interest thereon which are or may become due on such property; but said lien shall not affect any personal property after the same has been sold or disposed of for value by the executors, administrators or trustees. The lien charged by this act upon any real estate or separate parcel thereof may be discharged by the payment of all taxes due and to become due which are secured by such lien on real estate, or such lien for taxes may be satisfied, in relation to any real estate or separate parcel thereof, on condition that the payment of the tax to the state is first secured by bond or deposit or that other real estate is substituted in the place of that which is sought to be released; provided, that the probate court having jurisdiction shall first approve the bond or deposit tendered, or in advance thereof shall approve of the substitution of other real estate as security for the taxes, in lieu of that which is to be released.

**§ 9268. Deposit when bequest or grant is contingent, etc.**  
**§ 55.** In every case where there shall be a bequest or grant of personal estate made or intended to take effect in possession or enjoyment after the death of the grantor, to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or a term of years, whether conditioned upon the happening of a contingency, or dependent upon the exercise of a discretion, or subject to a power of appointment or otherwise, the executor or administrator or grantor may deposit with the county treasurer a sum of money sufficient in the opinion of the said county treasurer to pay all taxes which may become due upon such bequest or grant, and the person or persons having the right to the use or income of such personal estate shall be entitled to receive from the said county treasurer interest at the rate of four per cent per annum upon such deposit, and when said tax shall become due the said county treasurer shall repay to the persons entitled thereto the difference between the tax certified and the amount deposited; or any executor, administrator, trustee or grantee, or any person interested in such bequest or grant may give

bond to the probate court having jurisdiction of the estate of the decedent, in such amount and with such sureties as said court may approve, with the condition that the obligor shall notify the tax commission when said tax becomes due and shall then pay the same to the county treasurer.

**§ 9269. How tax assessed. § 56.** Except as hereinafter provided, said tax shall be assessed upon the actual value of the property at the time of the death of the decedent. In every case where property is transferred by deed, grant or gift made in contemplation of death, the tax thereon shall be a lien on the interest of the beneficiary therein from the date of transfer and shall be assessed when the beneficiary becomes entitled to the possession and enjoyment thereof. In every case where there shall be a devise, descent, bequest or grant to take effect in possession or enjoyment after the expiration of one or more life estates or a term of years, the tax shall be assessed on the actual value of the property or the interest of the beneficiary therein at the time when he becomes entitled to the same in possession or enjoyment. The value of an annuity or a life interest in any such property, or any interest therein less than an absolute interest, shall be determined by the "American Experience Tables" at four per cent compound interest.

**§ 9270. Payment on future interests. § 57.** Any person or persons entitled to a future interest or to future interests in any property may pay the tax on account of the same at any time before such tax would be due in accordance with the provisions hereinbefore contained, and in such cases the tax shall be assessed upon the actual value of the interest at the time of the payment of the tax, and such value shall be determined by the tax commission as hereinafter provided. In every case in which it is impossible to compute the present value of the future interest the tax commission may, with the approval of the attorney-general, effect such settlement of the tax as it shall deem to be for the best interests of the state, and payment of the sum so agreed upon shall be a full satisfaction of such tax.

**§ 9271. Bequests in lieu of compensation. § 58.** If a testator gives, bequeaths or divides to his executors or trustees any property otherwise liable to said tax, in lieu of their compensation, the value thereof in excess of reasonable compensation, as determined by the probate court upon the application of any interested party or of the tax commission, shall nevertheless be subject to the provisions of this act.

**§ 9272. Duty of executor, etc. § 59.** An executor, administrator or trustee holding property subject to said tax shall deduct the tax therefrom or collect it from the legatee or person entitled to said property; and he shall not deliver property or a

specific legacy subject to said tax until he has collected the tax thereon. An executor or administrator shall collect taxes due upon land which is subject to tax under the provisions hereof from the heirs or devisees entitled thereto, and he may be authorized to sell said land according to the provisions of section 11 if they refuse or neglect to pay said tax.

**§ 9273. Legacy a charge on real estate. § 60.** If a legacy subject to said tax is charged upon or payable out of real estate, the heir or devisee, before paying it, shall deduct said tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien upon said real estate until it is paid. Payment thereof may be enforced by the executor, administrator or trustee in the same manner as the payment of the legacy itself could be enforced.

**§ 9274. Provision in will for tax. § 61.** When provision is made by any will or other instrument for payment of the legacy or succession tax upon any gift thereby made out of any property other than that so given, no tax shall be chargeable upon any money to be applied in payment of such tax.

**§ 9275. Sale of real estate to pay tax. § 62.** The probate court of the proper county may authorize executors, administrators and trustees to sell the real estate of a decedent for the payment of such tax in the same manner as it may authorize them to sell real estate for the payment of debts.

**§ 9276. Penalty, failing to file inventory. § 63.** An inventory and appraisal under oath of every estate shall be filed in the probate court by the executor, administrator or trustee within three months after his appointment. If he neglects or refuses to file such inventory and appraisal he shall be liable to a penalty of not more than five thousand dollars, which shall be recovered in the proper district court by the attorney-general or county attorney of the proper county at the instance of the tax commission, in the name of the state, for the use of the state; and the probate judge shall notify the tax commission within thirty days after the expiration of said three months of the failure of any executor, administrator or trustee to file an inventory and appraisal in his office.

**§ 9277. Record of inventory; transmission. § 64.** The probate judge shall record the inventory and appraisal of every estate which is filed in his office, and shall, within thirty days after the same has been filed, send by mail to the tax commission such inventory and appraisal or a copy thereof. The probate judge shall also, within the same period, send by mail to the tax commission a copy of the will of the decedent, if such has been allowed by the probate court. The probate judge shall also furnish such copies of papers in his office as the tax commission shall require, and shall furnish information as to



the records and files in his office in such form as the tax commission may require. The tax commission shall excuse the probate court from filing inventories or copies of inventories and of wills of estates no part of which appears to be subject to a tax under the provisions of this chapter.

**§ 9278. Payment of tax on stock transferred by foreign executor, etc.** § 65. If a foreign executor, administrator or trustee assigns or transfers any stock in any national bank located in this state or in any corporation organized under the laws of this state owned by a deceased non-resident at the date of his death and liable to a tax under the provisions of this act, the tax shall be paid to the county treasurer of the proper county at the time of such assignment or transfer; and if it is not paid when due, such executor, administrator or trustee shall be personally liable therefor until it is paid. A bank located in this state or a corporation organized under the laws of this state which shall record a transfer of any share of its stock made by a foreign executor, administrator or trustee, or issue a new certificate for a share of its stock at the instance of a foreign executor, administrator or trustee, before all taxes imposed thereon by the provisions of this act have been paid, shall be liable for such tax in an action of contract brought by the county attorney of the proper county or the attorney-general in the name of the state and at the instance of either the probate court or the tax commission.

**§ 9279. Assets of estate of non-resident not delivered, until.** § 66. Securities or assets belonging to the estate of a deceased non-resident shall not be delivered or transferred to a foreign executor, administrator or legal representative of said decedent without serving notice upon the tax commission of the time and place of such intended delivery or transfer seven days at least before the time of such delivery or transfer. The tax commission, by any member or by representative, may examine such securities or assets prior to the time of such delivery or transfer. Failure to serve such notice or to allow such examination shall render the person or corporation making the delivery or transfer liable to the payment of the tax due upon said securities or assets, in an action brought by the county attorney of the proper county or the attorney general in the name of the state.

**§ 9280. Repayment of tax.** § 67. If a person who has paid such tax afterward refunds a portion of the property on which it was paid, or if it is judicially determined that the whole or any part of such tax ought not to have been paid, such tax, or the due proportion thereof, shall be repaid to him by the executor, administrator or trustee.

**§ 9281. Value of property, how determined.** § 68. The value of the property upon which the tax is computed shall be

determined by the tax commission and notified by it to the person or persons by whom the tax is payable and to the probate court and county treasurer of the proper county, and such determination shall be final unless the value so determined shall be reduced by proceedings as herein provided. At any time within three months after such determination the probate court shall, upon the application of any party interested in the succession, or on application of the executor, administrator or trustee, appoint three disinterested appraisers, who, first being sworn, shall appraise such property at its actual value in money as of the day of the death of the decedent, and shall make return thereof to said court. Such return, when accepted by said court, shall be final; provided, that any party aggrieved by such appraisal shall have an appeal upon matters of law. One-half of the fees of said appraisers, as determined by the judge of said court, shall be paid by the county treasurer, and one-half of said fees shall be paid by the other party or parties to said proceedings.

**§ 9282. Commission determine amount of tax due. § 69.** The tax commission shall determine the amount of tax due and payable upon any estate, or upon any part thereof, and shall certify the amount so due and payable to the probate court and to the county treasurer and to the person or persons by whom the tax is payable; but in the determination of the amount of any tax said tax commission shall not be required to consider any payment on account of debts or expenses of administration which have not been allowed by the probate court having jurisdiction of said estate. Payment of the amount so certified shall be a discharge of the tax. An executor, administrator, trustee or grantee who is aggrieved by any determination of the tax commission may, within one year after the payment of any tax to the county treasurer, apply by a petition to the probate court having jurisdiction of the estate of the decedent for the abatement of said tax, or any part thereof, and if the court adjudges that said tax, or any part thereof, was wrongly exacted it shall order an abatement of such portion of said tax as was assessed without authority of law. Upon a final decision ordering an abatement of any portion of said tax the county treasurer shall refund the amount adjudged to have been illegally exacted, with interest at the legal rate, without any further act or resolve making appropriation therefor.

**§ 9283. Jurisdiction of probate court. § 70.** The probate court having jurisdiction of the settlement of the estate of the decedent, subject to appeal as in other cases, shall hear and determine all questions relative to said tax, and the county attorney of the proper county, at the request of the tax commission or of the county treasurer, shall represent the state in any such proceedings. If the court shall find that any tax remains due, it shall order the executor, administrator or

trustee to pay the same, with interest and costs; and if it appears that there are no goods or assets of the estate in his hands, the court may assess the amount of the tax against the executor, administrator or trustee, as if for his own debt, and may enforce compliance with such order by proper procedure as now authorized by probate practice; but the administrators, executors, trustees and grantees hereinbefore mentioned shall be personally liable only for such taxes as shall be payable while they continue in the said offices or have title as such grantees, respectively. In the cases where the tax is due and payable by and collectible from the beneficiary, all actions shall be prosecuted by the attorney-general or the county attorney of the proper county in the name of the state, and such actions may be brought in the same courts as other actions for money.

**§ 9284. Administration at instance of commission. § 71.** If upon the decease of a person leaving an estate liable to a tax under the provisions of this act a will disposing of such estate is not offered for probate, or an application for administration made within four months after such decease, the probate court, upon application by the county attorney of the proper county or the attorney-general at the instance of the tax commission, shall appoint an administrator if it then appears that there is no will in existence.

**§ 9285. Final account not allowed unless tax paid. § 72.** No final account of an executor, administrator or trustee shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon any property or interest therein belonging to the estate to be settled by said account and already payable has been paid, and that all taxes which may become due on said estate have been paid or settled as hereinbefore provided, or that the payment thereof to the state is secured by bond or deposit or by lien on real estate. The certificate of the tax commission and the receipt of the county treasurer for the amount of the tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certification.

**§ 9286. Proceedings for recovery of taxes. § 73.** The county attorney of the proper county or the attorney-general, at the instance of the county treasurer or the tax commission, shall commence proceedings for the recovery of any of said taxes within six months after the same become payable, and also whenever the judge of a probate court certifies to him that the final account of an executor, administrator or trustee has been filed in such court and that the settlement of the estate is delayed because of the non-payment of said tax. The probate court shall so certify upon the application of any heir, legatee or other person interested therein, and may extend the time

of payment of said tax whenever the circumstances of the case require.

**§ 9287. Act not apply.** § 74. This act shall not apply to estates of persons deceased prior to the date when it takes effect, or to property passing by deed, grant, sale or gift made prior to said date.

**§ 9288. Report of county treasurer.** § 75. Each county treasurer shall make a report, under oath, to the state treasurer on the 1st day of January, April, July and October, respectively, of each year of all taxes received by him under this act, which report shall state for what estate and by whom and when paid. The form of such report may be prescribed by the tax commission, and all moneys received in pursuance of this act by such treasurer shall be turned over to the state treasurer by the county treasurer, in such manner as the laws at the time in force in relation to drawing of state moneys from county treasurers shall direct.

**§ 9289. Per cent retained by county treasurer.** § 76. The county treasurer shall retain, for the use of the county, as compensation to the county for services of county officers, out of all taxes paid to and accounted for by him each year under this act, five per cent of the tax paid on the first fifty thousand dollars, three per cent on the next fifty thousand dollars, and two per cent on all additional sums.

**§ 9290. Tax paid to state treasury.** § 77. All taxes levied and collected under this act, less any expenses of collection, shall be paid into the treasury of the state for the benefit of the general revenue fund, and shall be applicable to such purposes as the legislature by law may direct.

**§ 9291. Definitions of terms.** § 78. The words "estate" and "property," as used in this act, shall be taken to mean the real, personal and mixed property or interest therein of the testator, intestate, grantor, bargainor, vendor or donor which shall pass or be transferred to legatees, devisees, heirs, next of kin, grantees, donees, vendees, or successors, and shall include all personal property within or without the state. The word "transfer," as used in this act, shall be taken to include the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift or appointment in the manner herein prescribed. The word "decedent," as used in this act shall include the testator, intestate, grantor, bargainor, vendor, or donor.

## ARTICLE 8.—Merchants and Manufacturers.

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| <p>§ 79. Statement by merchant, include what.<br/>       80. Rule for reaching average value of property; consignee not required to list.<br/>       81. Person or company commencing merchandising between first day of March and first day of November.</p> | <p>§ 82. Forfeiture in case of failure to make such report.<br/>       83. Statement by manufacturer.<br/>       84. Shall list value of what property.</p> |
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**§ 9292. Merchant's statement.** § 79. Every person, company or corporation who shall own or hold, subject to his control, any personal property within this state which shall have been purchased with a view of being sold at an advanced price or profit, or which shall have been consigned to him for the purpose of being so sold, shall be held to be a merchant; and when such person shall be required, according to the provisions of this act, to make and deliver to the assessor a statement of his personal property, he shall include in such statement the value of the personal property appertaining to his business as a merchant; and in estimating the value of such property he shall estimate the average value of such articles of personal property which he shall have had in his possession or under his control during the year next preceding the first day of March preceding the time of making such statement, or during that portion of said year which he may have been engaged in said business. [L. 1876, ch. 34, § 16; March 11.]

Sold after time for listing: 44 K. 247. Stock of goods in different counties: 8 K. 565.

**§ 9293. Average value.** § 80. In order to arrive at the average value of such property, he shall estimate the amount on hand as nearly as may be in each month in the preceding year, or such portion thereof as he may have been engaged in such business, then add the several monthly estimates, and divide the aggregate by the number of months he may have been engaged in business. No consignee shall be required to list for taxation any property consigned to him for the mere purpose of being forwarded. [Id., § 17.]

**§ 9294. Report to county clerk.** § 81. Every person, company or corporation who shall commence merchandising, trading or freighting in any town, city or village in this state after the first day of March and before the first day of November in any year, and the value of whose personal property so employed shall not have been listed for taxation in any other county in this state, shall report under oath to the clerk of the county in which such person, company or corporation is engaged in business the probable amount of the average value of personal property intended by such person, company or corporation to be so employed; and such amount shall be en-

tered by said clerk on the assessment roll of the county in which such business may be carried on, and such property shall be taxed the same as if the same had been returned by the proper assessor. [Id., § 18.]

§ 9295. **Failure; forfeiture.** § 82. If any person, company or corporation shall commence merchandising, trading or freighting, as designated in the foregoing section, and shall not within one month thereafter report in accordance with the requirements of section sixteen of this act, such person, company or corporation shall forfeit and pay four per cent on the value of the personal property by him or them so employed; and the value of such property shall be ascertained by the testimony of witnesses called by the treasurer of the county in which such business may be carried on. And the said forfeiture shall be collected by such treasurer by a suit before any justice of the peace or court having jurisdiction thereof; and when such forfeiture shall be collected, the amount shall be distributed in the same proportion as other taxes; provided, it shall be the duty of said treasurer to notify such merchant of the above requirement of law at least ten days before the commencement of such suit. [Id., § 19.]

§ 9296. **Manufacturer, defined; statement of.** § 83. Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof, by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a manufacturer; and when such company or corporation shall be required to make out a statement of other personal property for taxation, he or they shall state the average amount of all articles purchased or held for the purpose of being used in such process of manufacturing, refining or combining which he or they shall have had on hand during the year next preceding the first day of March preceding the time of making such statement, which amount shall be ascertained by estimating the amount of such property on hand in each month of the preceding year, or such portion thereof as he or they may have been engaged in such business, then add the several monthly estimates, and divide the aggregate by the number of months he or they have been engaged in such business; and such statement shall be verified on oath, as required in other cases; provided, that the property so listed shall not be valued or assessed at any higher rate than other property. [L. 1876, ch. 34, § 20, as amended by L. 1881, ch. 33, § 1; March 11.]

§ 9297. **To list value.** § 84. Every manufacturer shall list the value of all engines, tools and machinery of every description, not forming part of any parcel of the real property used or designated to be used in any process of manufacturing as defined in this act. [L. 1876, ch. 34, § 21; March 11.]

## ARTICLE 9.—Banks and Bankers.

§ 85. Stock in banks, how assessed.

§ 87. Tax assessed, how collected.

86. Private banker, broker, etc., must list and return what.

§ 9298. Bank stock assessed and taxed. § 85. Stockholders in banks and banking associations and loan and investment companies organized under the laws of this state or the United States shall be assessed and taxed on the true value of their shares of stock in the city or township where such banks, banking associations, loan or investment companies are located; and the president, cashier or other managing officer thereof shall under oath return to the assessor on demand a list of the names of the stockholders and amount and value of stock held by each, together with the value of any undivided profit or surplus; and said banks, banking associations, loan or investment companies shall pay the tax assessed upon said stock and undivided profits or surplus, and shall have a lien thereon until the same is satisfied; provided, that if from any causes the taxes levied upon the stock of any banking association, loan or investment company shall not be paid by said corporation, the property of the individual stockholders shall be held liable therefor; provided, further, that if any portion of the capital stock of any bank or banking association or loan or investment company shall be invested in real estate and said corporation shall hold a title in fee simple thereto, the assessed value of said real estate shall be deducted from the original assessment of the paid-up capital stock of said corporation, and said real estate shall be assessed as other lands or lots; and provided further, that banking stock or loan and investment company stock or capital shall not be assessed at any higher rate than other property; and provided further, that the provisions of this act shall apply to all mutual fire and life insurance companies or associations having assets, accumulations, money or credits, and doing business under the laws of this state; and provided further, that such assets, money and credits held and under the control of such mutual fire and life insurance companies or associations shall be subject to assessment and taxation. [L. 1876, ch. 34, § 22, as amended by L. 1891, ch. 84, § 1; March 19.]

Capital stock of national bank, how assessed: 45 K. 726. Cases under section before amended: 50 K. 285; 48 K. 562; 47 K. 746.

§ 9299. Capital employed. § 86. Every private bank, banker, broker, building and loan and trust association shall list and return the average amount of capital invested in such business during the year ending on the first day of March next preceding the time required for listing personal property. The

average amount of capital so required to be listed shall be determined by the average amount of private capital or individual funds of such bank, banker, broker, building or loan association, invested, used or subject to use in such business, to which shall be added the average amount of net profits remaining undivided at the end of each month during the year. [L. 1876, ch. 34, § 23, as amended by L. 1879, ch. 39, § 1; March 1.]

§ 9300. **How collected.** § 87. The tax assessed against all incorporated and private banks, bankers, brokers, building, loan and trust associations shall be collected in the manner provided for the collection of other personal-property tax. [L. 1876, ch. 34, § 24; March 11.]



## ARTICLE 10.—Railroads.

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| <p>§ 88. Annual assessment.<br/>       89. Company to return verified statement or schedule.<br/>       90. Listing of other property used on railroads.<br/>       91. Penalty, failing to make statements.<br/>       92. Return of company not conclusive, powers of board.</p> | <p>§ 93. Tax commission make returns to county clerks.<br/>       94. What shown in returns.<br/>       95. Side-tracks, depots, machine shops, etc., included in returns.<br/>       96. Return made on or before May 30th.<br/>       97. County clerk to certify to cities, townships, etc., amount of assessment.</p> |
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§ 9301. Annual assessment. § 88. The property of railroads and railroad corporations shall be assessed annually in the manner prescribed in this act. [L. 1876, ch. 34, § 25; March 11.]

Duty of railroad company: 26 K. 363.

§ 9302. Sworn statement or schedule. § 89. On or before the 20th day of March, 1909, and at the same time in each year thereafter, the person, company or corporation owning, operating or constructing any railroad in this state shall, by its president, secretary, or principal accounting officer, return to the tax commissioner [commission] a sworn statement or schedule, as follows:

1. Of the right-of-way, track and road-bed, giving the entire length of the main track in this and other states, and showing the proportion in each city, township and county, and total in this state.

2. The length of each side or second track and turn-out, and aggregate length of such second or side-tracks and turn-outs, together with the name of the city, township and county in which such second or side-tracks and turn-outs are each located.

3. A complete list, giving size, location (as to city, township and county), material and value, of all depots, station-houses, machine-shops or other buildings, situated wholly or in part on right-of-way, together with all platforms, fuel and water stations, and the machinery and tanks connected therewith.

4. Showing the number of ties in track per mile, the weight per yard of iron or steel rails used in main or side-tracks, what joints or chairs are used in track, the ballasting of road—whether with rock, gravel, gumbo, dirt, or other material—the length of time iron has been used, and the length of time the road has been built.

5. A full list of the rolling-stock belonging to or operated by the person, company or corporation, which shall distinctly set forth the number, class and value of all locomotives, passenger-cars, sleeping-cars, dining-cars, express-cars, mail-cars, baggage-cars, horse-cars, cattle-cars, coal-cars, platform-cars, wrecking-cars, pay-cars, and all other kinds of cars owned or leased by said company.

6. A statement or schedule showing, first, the amount of capital stock authorized, and the number of shares into which such capital stock is divided; second, the amount of capital stock paid up; third, the market value of such stock, or if no market value, then the actual value of the shares of stock; fourth, the amount of outstanding bonded indebtedness and market value thereof.

7. A correct detailed inventory of the number, kind and value of all tools and material for repairs, and of all other personal property. [§ 7554, G. S. 1901; as amended by L. 1909, ch. 243, § 2; March 5.]

§ 9303. Other property. § 90. [Repealed by section 5, chapter 318, Laws of 1911.]

§ 9304. Penalty for failure. § 91. In case of failure to make such statements or schedules to the tax commission, such person, company or corporation so failing to make returns shall forfeit as a penalty not less than one thousand dollars for each offense, to be recovered in any proper form of action in the name of the people of the state of Kansas and paid into the state treasury for the use of the general school fund, and a refusal of each or any item shall be considered as a separate offense. [§ 7556, G. S. 1901, as amended by L. 1909, ch. 243, § 4; March 5.]

§ 9305. Not conclusive; powers of board. § 92. That the return of the railroads, companies or corporations shall not be held to be conclusive as to the value of said property. But the board of railroad assessors may make such assessment of such property as it may deem just and equitable. The board of railroad assessors shall have power to require the attendance of any president, secretary, receiver, accounting officer, servant or agent of any railroad company having any portion of its railway in this state; and any such officer who shall refuse to attend before the board of assessors when it is his duty, or he is required to do so, or refuses to submit to the inspection of said board any books or papers of such railway company in his possession, custody or control, or shall refuse to answer such questions as shall be put to him by said board or its order touching the business, property, money and credits, and the value thereof of said railway company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction be fined in any sum not exceeding five hundred dollars and costs. Any president, secretary, receiver, accounting officer, servant or agent of any railway company who shall knowingly make any false answer to any question put to him by such board or by its order touching the business, property, money and credits and value thereof of said railroad company, shall be guilty of perjury, and it shall be the duty of the president of such board to prosecute any

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person liable to the penalties of this section immediately upon the accruing of the liability to such prosecution. [L. 1876, ch. 34, § 32; March 11.]

**§ 9306. Duty of tax commission.** § 93. The tax commission, after having valued and assessed all the railroad property in this state in accordance with the provisions of this article, shall, through the tax commission, make returns to the county clerk of each and every county in which any portion of said railroad property as designated in this article may be located. [§ 34, ch. 408, L. 1907, as amended by L. 1909, ch. 243, § 5; March 5.]

**§ 9307. Returns.** § 94. Such returns shall be as follows:

*First*, Number of miles of track located in each city and township in the county, and the total length in the county.

*Second*, The average valuation per mile, such valuation to include the following items: Track, right-of-way, franchise, road-bed, rolling-stock, telegraph lines and instruments connected therewith, material on hand, supplies and tools, and all other property used in the operation of the road, and all moneys and credits.

*Third*, The average valuation per mile of all other personal property enumerated in this act.

*Fourth*, The amount of valuation that shall be placed to the credit of each city and township in the county, as heretofore provided for in this act. [L. 1907, ch. 408, § 35; July 1.]

**§ 9308. Side-tracks, etc.** § 95. Such returns shall include a full list, with city and township where located, of all second or side-tracks, turnouts, depots, station-houses, machine-shops, or other buildings, situated wholly or in part on the right-of-way, platforms, fuel and water stations, with the machinery and tanks connected therewith, giving the length of each second or side-track or turnout and the assessed value of each item in the list. [Id., § 36.]

**§ 9309. When made.** § 96. The tax commission shall make the return contemplated in this article on or before the 30th day of May in each year. [§ 37, ch. 408, L. 1907, as amended by L. 1909, ch. 243, § 6; March 5.]

**§ 9310. Duty of county clerk.** § 97. The county clerk, as soon as he shall have received the return of railroad assessment from the tax commission, shall certify to the proper officers of the different school districts, cities and townships in his county in or through which any portion of the railroad is located the amount of such assessment that is to be placed on the tax-roll for the benefit of such school district, city or township; and he shall at the proper time place such assessment on the proper tax-roll of such county, subject to the same per cent of levy for different purposes as in other property. [§ 38, ch. 408, L. 1907, as amended by L. 1909, ch. 243, § 7; March 5.]

**ARTICLE 11.—Car and Other Companies.**

AN ACT to provide for the assessment and taxation of the property of car companies, joint stock companies, mercantile and other corporations, other than railroad companies operating a line of railroad, and of partnership firms, and of individuals owning passenger, sleeping, parlor, observation, dining and freight cars or either used in connection with the transportation of passengers or freight within, into or through the state of Kansas, and to repeal chapter 252, Laws of 1909, section 9303, General Statutes of 1909, being section 3, chapter 243, Laws of 1909, and all other acts and parts of acts in conflict with this act.

§ 9311. Statement made to commission. § 98. The president or chief officer of every foreign or domestic car company, of every foreign or domestic joint stock company, of every foreign or domestic mercantile company, or of any other foreign or domestic corporation, the capital stock and assets of which are represented by shares of stock other than a railroad company operating its own or leased lines, and a member of every partnership firm and every individual, which or who owns any passenger, sleeping, parlor, observation, dining and freight cars, or either, which are used in connection with the transportation of passengers or freight within, into or through the state of Kansas, shall on or before the 20th day of April, 1911, and on or before the same date in each year thereafter make a report in writing to the tax commission stating specifically:

1. Total authorized capital stock.
2. Total authorized number of shares of common stock.
3. Number of shares of common stock issued.
4. Total authorized number of shares of preferred stock.
5. Number of shares of preferred stock issued.
6. Par value of each share of common stock.
7. Par value of each share of preferred stock.
8. Amount paid into the treasury on each share of common stock.
9. Amount paid into the treasury on each share of preferred stock.
10. Total amount of capital paid in.
11. Amount of capital on which the last annual dividend was declared.
12. Date of each dividend declared during the year ending with the first day of March next preceding.
13. Rate per centum of each dividend declared.
14. Amount of each dividend declared during the year ending with the 1st day of March next preceding.
15. Total amount of bonded indebtedness existing on the 1st day of March next preceding.
16. Gross earnings during the year.
17. Net earnings during the year.
18. Amount of surplus.

19. Amount of profit added to sinking fund during said year.

20. Highest price of sales of stock during the month of February next preceding.

21. Highest price of sales of stock during the preceding year.

22. The total mileage made by the rolling stock of said company over railroads within the state during the year ending with the 31st day of December next preceding the return.

23. The total mileage made by the rolling stock of said company over railroads in other states and territories during the year ending with the 31st day of December next preceding.

24. The total miles of railroad within the state over which the rolling stock of said company has been used during the year ending the 31st day of December next preceding the return.

25. The total miles of railroad, outside the state, over which the rolling stock of said company has been used, during the year ending the 31st day of December next preceding the return.

26. Average price of sales of stock during the preceding year.

And in every case any individual personally, a partnership by a member, and a joint stock company or corporation by its president, chairman, secretary and treasurer, or any two of them, after having been sworn or affirmed to act with fidelity and according to the best of his or their knowledge and belief, shall, between the 1st and 20th day of April, 1911, and within the same period in each succeeding year, estimate and appraise, if an individual or partnership firm, the value of his or their property wheresoever situated which is then used in connection with his or their car line business, and if a joint stock company or corporation, the capital stock of the said company at its actual value in cash, such valuation to be in a sum, however, not less than the total value of all the shares of outstanding stock as such value shall be ascertained by multiplying the total number of outstanding shares of stock by the average price at which said stock sold during the preceding year, and not less than the price or value indicated or measured by net earnings or by the amount of profit made and either declared in dividends or carried into surplus or sinking fund, and when the same shall have been so truly estimated and appraised, they shall forthwith forward to the state tax commission a written statement of their estimate and appraisement accompanied by an oath and affirmation signed by them and attested by the signature and seal of a notary public or other person duly qualified to administer oaths; provided, that if the state tax commission be not satisfied with the valuation and appraisement so returned to it, or if a full and complete return as above

provided for be not filed, or if being filed, such return does not contain all the information above designated, said commission acting as the board of railroad assessors is hereby authorized and empowered to make a valuation of the property which valuation shall be based upon the facts contained in the report herein required or upon any information within the possession of the members of said commission, or that shall come into their possession with a right to the person, partnership, firm, joint stock association or corporation dissatisfied with any valuation and appraisement so made against it to appeal therefrom to the state board of equalization; and in the event of the neglect or refusal of any person, partnership firm, joint stock company or corporation to make and file the report and appraisement, as hereinbefore required, for a period of sixty days after the 20th day of April as aforesaid, it shall be the duty of the tax commission, acting as the board of railroad assessors, and it is hereby authorized and empowered to estimate the value of the property of such defaulting person or partnership firm, or to estimate the value of the capital stock and assets of such corporation or joint stock company upon such information as can readily be obtained, and to the value so ascertained shall add fifty per cent additional value as a penalty for such neglect and failure on the part of the individual, partnership firm, joint stock company or corporation to file the report and appraisement hereinbefore required. From the action of said board of railroad assessors in making such valuation and assessment no right of appeal shall be allowed. The tax commission is hereby authorized and empowered each year to make a levy for purposes of taxation against the values assessed and determined to exist in the state as aforesaid at a rate which shall equal the average rate of levy for all purposes in the several taxing districts of the state for the preceding year. [L. 1911, ch. 318, § 1; March 15.]

§ 9312. Tax commission to certify taxes as levied. § 99. when the rate of levy, shall have been determined, according to the provisions of section one of this act, the tax commission shall cause to be sent to each owner of property a statement of the amount of the valuation or assessment, the rate of the levy and the amount of the tax, which tax so found and notified is hereby required to be paid by the owners of property into the state treasury for the use of the general revenue fund of the state within the time provided for the payment of general taxes. It is hereby made the duty of the tax commission to certify to the state treasurer and to the auditor of state the amount of taxes levied under the provisions of this act. [Id., § 2.]

§ 9313. Penalty to be added. § 100. In the event that any tax levied under the provisions of this act shall not have been

paid on or before the 20th day of December of the year in which same is levied, a penalty of ten per cent must be added to the total of said tax by the state treasurer and a ten per cent penalty shall be charged, as of the date last mentioned, by the auditor of state against the treasurer of the state. [Id., § 3.]

§ 9313a. Attorney-general to bring action. § 100a. If the taxes contemplated by this act remain unpaid on the 15th day of January next following their levy, it shall be the duty of the attorney-general of the state, and he is hereby empowered to bring action and to recover the amount of such delinquent taxes and penalties in the district court of any county within the state of Kansas in which service can be had upon the individual, co-partnership, joint stock company or corporation to which such delinquent taxes are assessed, or in which the property of such delinquent being a non-resident of the state can be seized under attachment proceedings. [Id., § 4.]

SEC. 5. Chapter 252, Laws of 1909, section 9303 General Statutes of 1909, being section 3 chapter 243, Laws of 1909, and all acts and parts of acts in conflict with this act are hereby repealed. [Id., § 5.]

**ARTICLE 12.—Listing and Valuation of Real Estate.**

**§ 9314. Manner of listing.** § 101. The real property of this state shall be listed, valued, returned and equalized in the manner provided in this act and in other laws applicable. [L. 1911, ch. 316, § 1; May 22.]

**§ 9315. Listing and assessment.** § 102. All real property in this state liable to assessment and taxation shall be assessed biennially at its fair market value in money. The first assessment hereunder shall be made in the year 1912 and thereafter in every second year; provided, that in cities of the first and second class the mayor and council, or in cities of the first and second class having a commission form of government the mayor and commissioners, may by ordinance order an assessment of real estate in any such city for any odd numbered years, and all the provisions of this act or of other acts relating to the assessment and equalization of real estate shall apply to any assessment so ordered for any such city in so far as the same are applicable; provided, that all expenses of assessors in making any such assessment shall be paid by the city which has ordered the assessment. Immediately after its passage, the city clerk shall transmit to the tax commission a certified copy of any ordinance which orders an assessment as herein provided; provided, that any county of less than 40,000 inhabitants shall have the same privilege accorded cities of the state. [Id., § 2.]

**§ 9315a. Changes in improvement values.** § 102a. Each deputy assessor shall annually, at the time of taking the list and valuation of personal property, also take a list of all real property situated in his assessment district that shall have become subject to taxation since the last previous listing of property therein, with the value thereof estimated according to the rules prescribed for the listing and assessing of real estate, and of all new buildings or other structures of any kind, if over three hundred dollars in value, the value of which shall not have been previously added to or included in the value of the land on which such structures have been erected, and shall make return thereof through the county assessor to the county clerk at the same time he is required by law to make his return of personal property, in which return he shall give a description of the tract of land or town lot on which such structures shall have been erected, the kind of structures so erected, and the true value added to such parcel of land or town lots by the erection thereof; and the additional sum it is believed the land or town lot on which such structure is erected would sell at



private sale in consequence thereof shall be considered the value of such structure, and taxed thereafter at such value until the next assessment; and in case of destruction by fire, flood or otherwise of any building or other structure of any kind over one hundred dollars in value, which shall have been erected previous to the last valuation of the land on which the same shall have stood, or the value of which shall have been added to any former valuation of such land, the assessor shall determine as far as practicable how much less such land would sell for at private sale in consequence of such destruction, and make return thereof through the county assessor to the county clerk as in this section provided, and thereafter said land shall be taxed on the said decreased value till the next assessment of said land. [Id., § 3.]

§ 9315b. In case city limits extended. § 102b. If between the first days of March and May, the corporate boundaries of any city shall be extended so as to take into the city tracts described by metes and bounds of the size of lots usually platted in such city, or old or new platted lands adjoining the city, such real estate shall be assessed by the proper officer as town lots within such city for the current year; but if such extension of the boundaries of the city shall occur after May 1st, then the real estate so taken into the city shall not be assessed as town lots until the first day of March following, and the value which has been placed upon the real estate in the assessment of March 1st of the current year shall be, by the county clerk, divided pro rata according to surface measurement among the tracts or lots so taken into the city; but the said lots shall not be charged with the city tax levies for the current year. [Id., § 4.]

§ 9316. When plat made and recorded. § 103. Whenever any subdivision of land of forty acres or less, or any lot or subdivision, is owned by two or more persons in severalty, and the description of one or more of the different parts or parcels thereof cannot be made sufficiently certain and accurate for the purpose of assessment and taxation without noting the metes and bounds of the same, the county clerk shall cause to be made and recorded, a plat of such tract or lot, with its several subdivisions, as hereinbefore provided. [Id., § 5.]

§ 9317. When land divided and plat not recorded. § 104. Whenever any subdivision of land, as specified in the preceding section, shall have been divided and is owned in severalty by two or more persons, and the owners thereof have failed and neglected to execute and file for record a plat thereof, the county clerk shall by mail notify all of such owners residing within this state and demand the execution and recording of a plat. If such owners, when so notified, fail and neglect for thirty days after the issuance of such notice to execute and

file a plat for record, the county clerk shall cause one to be made, making any survey necessary therefor. Said plat shall be signed and acknowledged by the county clerk, who shall certify that he executed it by reason of the failure of the owners named to do so, and file it for record, and when so filed it shall have the same effect as if executed, acknowledged and recorded by the owners. A correct statement of the cost and expense of such plat, survey and record, verified by oath, shall be by the county clerk laid before the board of county commissioners, who shall allow the same and order the same paid out of the current expense fund of the county, and the county clerk shall at the same time assess the amount pro rata upon the several subdivisions of said tracts, lots or parcels so subdivided, which amount shall become a lien upon the several tracts and shall be collected in the same manner as general taxes, and when paid shall go to the current expense fund of the county. [Id., § 6.]

**§ 9318. Appeal; hearing; determination.** § 105. Any person aggrieved by the action of the county clerk in ordering a survey and plat of any subdivision of land, as hereinbefore provided, may within ten days appeal therefrom to the board of county commissioners, by giving notice thereof in writing to the board and thereupon no further proceedings shall be taken by the county clerk. At its next regular session after the filing of the notice aforesaid the county commissioners shall hear and determine said matter, and direct whether the plat shall be executed and filed. If the county commissioners shall upon hearing find that such plat should be executed and filed, the owner or owners thereof shall within thirty days execute and file for record a plat thereof; and upon failure of the owner or owners to make and record such plat, the county clerk shall proceed to have said subdivision surveyed and platted as hereinbefore directed. Such plat made by the county clerk or by the owners of any such subdivision shall describe said tract, and any other subdivisions or the smallest subdivision of which the same is part, numbering them by progressive numbers, setting forth the courses and distances, the number of acres, and such other memoranda as are necessary, and the description of such lots or subdivision according to the number and designation thereon, and said plat shall be deemed sufficient for all purposes of assessment and taxation. [Id., § 7.]

**§ 9319. Assessment rolls; field books.** § 106. The county clerk shall make out all real estate assessment rolls that may be required for the several assessment districts in his county. Such assessment rolls shall contain a correct and pertinent description of each piece, parcel or lot of real property in numerical order as to lots and blocks, sections or subdivisions, in the respective townships or cities, as the case may be. In

making up such assessment rolls, the county clerk shall consult the transfer record in his office, the records and plats in the office of the register of deeds, reports from United States land offices, and may require the owner or occupant of a particular property to furnish a proper description thereof; provided, that in making said rolls for assessment he shall deduct the acreage of all lands used for railway right of way or interurban railway right of way. The board of county commissioners shall furnish the county clerk with the clerical help needed to make up the said assessment rolls. After the county clerk shall have completed the assessment rolls, he shall deliver them to the county assessor in no case later than the fifteenth day of February. The county assessor shall then furnish each deputy assessor with a field book, in form to be prescribed by the tax commission, which field book shall have perforated leaves, and shall contain full and complete legal descriptions of all real estate subject to assessment and taxation in the assessment district to which any such deputy assessor has been assigned for assessment work and shall provide for the gathering and reporting of such facts in relation to real estate and real estate values as the tax commission may require. The deputy assessor daily or at such time or times as he may be required by the county assessor but in no case later than May 1st, shall transmit by mail or otherwise to the county assessor, the leaves of the said field book upon which his assessment has been entered and upon receipt of the same the county assessor shall transfer the assessed values so returned to him, to the assessment rolls and when the work is completed and the said rolls are verified and signed by the respective deputy assessors, the county assessor shall deliver all such assessment rolls to the county clerk in no case later than the last business day in May. The county assessor shall be provided by the board of county commissioners with the clerical help needed to have the work properly done or may assign a deputy assessor to aid the county assessor in such work. [Id., § 8.]

§ 9320. Survey for description. § 107. If the owner or occupant of any lot or tract of land shall neglect or refuse to furnish the description required by section eight when demanded by the county clerk, the county surveyor shall ascertain the boundaries and quantity of such property, and such description shall be held to be valid for all purposes of taxation; and the expenses of such survey shall be returned to the county clerk of the county in which such property is located, and by such county clerk shall be added to the tax upon such property and made a part thereof, and when collected the county treasurer shall be required upon warrants drawn by the county clerk on the orders of the board of county commissioners to pay the expenses of said survey. [Id., § 9.]

**§ 9321. Incorrect or irregular description.** § 108. If during the assessment it shall appear to the deputy assessor that any description of real estate on the assessment roll is incorrect or irregular in any manner, or that any tract of land described on said roll has been subdivided and should appear upon the roll in more than one description, he shall at once notify the county clerk, and the county clerk shall immediately correct any error in said roll, so that all tracts of real estate in the respective assessment districts owned in severalty shall be properly described upon said assessment rolls. [Id., § 10.]

**§ 9322. Assess at actual value in money; notice to owner.** § 109. The deputy assessor from actual view, from consultation with the owner or agent thereof if expedient, and from such other sources of information as are within his reach, shall determine as nearly as is practicable the actual value in money of all taxable real property within his township or city, as the case may be. Whenever the deputy assessor has completed the assessment of real estate in the taxing district assigned to him and has made report thereof to the county assessor as provided in section eight, it shall be the duty of the county assessor to immediately mail to the last known post-office address of each owner of real estate residing in such taxing district, a notice upon a form to be prescribed by the tax commission, which notice shall contain a description of the real estate assessed and of the amount of the assessment; provided, however, the failure of any person to receive such notice shall in no manner invalidate any tax proceedings or otherwise affect the same. [Id., § 11.]

**§ 9323. Land and improvements separately assessed.** § 110. It shall be the duty of the assessor to examine all such buildings and other improvements as are not expressly exempt from taxation and shall separately value the land and improvements; but the value of the land and the improvements thereon shall be entered on the assessment roll in a single aggregate. [Id., § 12.]

**§ 9324. Entered lands taxable.** § 111. Lands entered or acquired from the government of the United States or the state of Kansas on or before the first day of March in each year shall be subject to taxation for that year. [Id., § 13.]

**§ 9325. Return to county clerk.** § 112. [Repealed by section 23, chapter 316, Laws of 1911.]

**§ 9326. Procure list of lands from land office.** § 113. It shall be the duty of the county clerk to procure from the land office of the proper district, or districts, an abstract of the lands entered subsequently to the first day of March of the previous year, and all such lands as shown by said abstract not appearing on the tax rolls shall be entered upon said roll by the county clerk as soon as the abstract shall be received. [Id., § 14.]

**§ 9327. Oath of deputy assessor.** § 114. Each deputy assessor shall take and subscribe an oath, which shall be certified by the officer administering the same, and attached to his assessment roll before the same is returned to the county clerk by the county assessor in the following form, to wit:

"I, \_\_\_\_\_, deputy assessor of the \_\_\_\_\_ of \_\_\_\_\_ do solemnly swear that the foregoing assessment and valuation to which this is attached contains a correct description of each piece, parcel or lot of real property, and the name of the owner, as far as I have been able to ascertain the same, and that the value attached to each piece, parcel or lot in said assessment is, as I verily believe, the true value thereof in money.  
\_\_\_\_\_, *Deputy Assessor.*"

[Id., § 15.]

**§ 9328. Assessed by county clerk.** § 115. [Repealed by section 23, chapter 316, Laws of 1911.]

**§ 9329. Correction of errors.** § 116. The county clerk shall correct any errors in the description or quantity of land contained in the list of real property in his county on the tax-roll, before or after the same has been delivered to the county treasurer; but he shall make no deduction from the valuation of any piece, parcel or lot of real property except as provided in this act. [Id., § 16.]

**§ 9330. Omitted lands.** § 117. It shall be the duty of the county clerks in all cases where lands in their respective counties for any reason have not been assessed for taxation or have escaped taxation for any former year or years when the same were liable to taxation, to place the same upon the assessment and tax-rolls, and charge up or carry out taxes against said lands equal to and in accordance with the tax levies that would have been charged against said lands had they been properly listed and assessed at the time they should have been assessed under the provisions of the general laws governing the assessment and taxation of land; provided, that no lands shall be assessed under the provisions of this section, where the same have changed ownership other than by will, inheritance or gift. [Id., § 17.]

See, also, ch. 325, Laws 1911.

Tax of prior year included: 2 K. A. 706. See 39 K. 252; 24 K. 524. Correction of assessor's return; power of county clerk: 76 K. 17.

**§ 9331. How collected, etc.** § 118. All taxes charged up under the provisions of section 17 of this act [§ 9330, above] shall be exempt from any back penalties or interest, and shall be collected in the same manner as other taxes levied upon real estate. [Id., § 18.]

**§ 9332. Partition; judicial sale.** § 119. It shall be the duty of the clerk of the district court of each county of this state, when any lots or land have been partitioned by order of any such court, to certify to the county clerk a description of

the lots or land partitioned, and also a description of each piece or parcel into which the same has been divided, together with the name of the owner; and it shall be the duty of the clerk to enter on the tax-roll the description of the several pieces of land into which any such lots or lands have been partitioned, and such description shall be held to be valid for all purposes, and to apportion the tax charged to any such lots or lands to each tract, so that the proper proportion or proportions of the taxes upon said tract originally listed for taxation shall be subject to their proper share of the tax; and whenever any lands so held by tenants in common shall be sold upon proceedings in partition, or shall be taken by the election of any of the parties to such proceedings, or where any real estate shall be sold at judicial sale, or by administrators, executors, guardians or trustees, the court shall order all taxes and penalties thereon against such lands to be discharged out of the proceeds of such sale. [Id., § 19.]

Under foreclosure sale, purchaser entitled to have land redeemed from outstanding tax certificates: 6 K. A. 61; 4 K. A. 133. Merger of tax lien: 6 K. A. 196. This section includes all taxes that have not ripened into a deed: 5 K. A. 193. Court should order all taxes paid out of proceeds of sale: 35 K. 178, 577; 19 K. 604. Lien declared for: 31 K. 402. Administrator's sale: 15 K. 88.

**§ 9333. Duty of county clerk. § 120.** [Repealed by section 23, chapter 316, Laws of 1911.]

**§ 9334. Mineral reserves. § 121.** That where the fee to the surface of any tract, parcel or lot of land is in any person or persons, natural or artificial, and the right or title to any minerals therein is in another or in others, the right to such minerals shall be valued and listed separately from the fee of said land, in separate entries and descriptions, and such land itself and said right to the minerals therein shall be separately taxed to the owners thereof respectively. The register of deeds shall furnish to the county clerk, who shall furnish on the first day of March each year to each assessor where such mineral reserves exist and are a matter of record, a certified description of all such reserves; provided, that when such reserves or leases are not recorded within ninety days after execution, they shall become void if not listed for taxation. [Id., § 20.]

This section should be construed as a part of the general tax law, and thus be supplied with provisions for its enforcement: 71 K. 276. It has no application except when the right or title to minerals in place has been severed from the right or title to the remainder of the land, and has become vested in a person other than the one having the right or title to the remainder of the land: 75 K. 335.

**§ 9335. Forfeit office. § 122.** Any register of deeds or county clerk knowingly or wilfully failing to perform the duty as prescribed in above section shall forfeit his office, and upon petition of the county attorney or the attorney-general shall upon summary proceedings be removed therefrom. [Id., § 21.]

**§ 9336. Property certain public-service companies. § 123.** That all fixed mains, flumes, aqueducts, reservoirs, receptacles, stand-pipes, purifiers, regulators, lamps, lamp-posts, meters, shackle-rods, plugs, tanks, wires and all other property, whether herein enumerated or not, used as part of a system and employed in leading, conducting or distributing heat, light, power, oil, gas, water or other commodity between the place of generation, production or supply and the place of distribution, consumption, use, manufacture, market, or further shipment shall be listed and taxed by the city, town, school district, township or county in which said property or any part thereof is located, and in the same manner returned as is provided by law for real estate. [Id., § 22.]

SEC. 23 (chapter 316, Laws 1911). Original sections 9314, 9315, 9316, 9317, 9318, 9319, 9320, 9321, 9322, 9323, 9324, 9325, 9326, 9327, 9328, 9329, 9330, 9331, 9332, 9333, 9334, 9335, 9336, 9337 and 9380, of the General Statutes of 1909, and all acts or parts of acts in conflict with the provisions of this act are hereby repealed.

**§ 9337. Deduction. § 124.** [Repealed by section 23, chapter 316, Laws of 1911.]

# ARTICLE 13.—Tax Commission—Assessors—Listing and Valuation of Personal Property.

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| <p>§ 125. Tax commission created; vacancies, how filled; not hold other office.</p> <p>126. Compensation of commissioners; oath and bond.</p> <p>127. Seal of commission; records as evidence; administer oaths.</p> <p>128. Office of commission.</p> <p>129. Two members a quorum.</p> <p>130. General duties of commission.</p> <p>131. Have general supervision; reports.</p> <p>132. Powers of commission in making investigations.</p> <p>133. Secretary, office force, and salaries.</p> <p>134. Enumeration of general duties and powers of commission.</p> <p>135. Authority to prosecute.</p> <p>136. Valuation of property.</p> <p>137. Municipal bonds not listed.</p> <p>138. Commission prepare interrogatories.</p> <p>139. State board of equalization; appeal.</p> <p>140. Commission compile abstracts; report to county clerk</p> <p>141. [Repealed.]</p> <p>142. Election of county assessor, qualifications of; removal.</p> <p>143. Appointment of deputy assessors; suspension; removal.</p> <p>144. Board of review created; duties and powers.</p> <p>145. Powers of county assessor; duties; irregularities; reducing value of realty.</p> <p>146. When reassessment ordered, proceedings.</p> | <p>§ 147. Bond and oath of assessors; action on bond.</p> <p>148. Compensation of assessors.</p> <p>149. Vacancy in office of county assessor.</p> <p>150. Duty of deputy.</p> <p>151. Neglect of duty; punishment.</p> <p>152. Oath of deputy assessor.</p> <p>153. Form of schedule for listing.</p> <p>154. Fraudulent acts; punishment.</p> <p>155. Officers to notify county attorney of violations of act.</p> <p>156. When person refuses to list or take oath.</p> <p>157. Refusal to give evidence, duty of deputy; prosecution.</p> <p>158. Bank books not examined.</p> <p>159. When person may make new statement.</p> <p>160. Salaries paid monthly.</p> <p>161. Penalty, officer violating act.</p> <p>162. Omitted property assessed double.</p> <p>163. School district number entered on list.</p> <p>164. County superintendent furnish map of district.</p> <p>165. Property statements delivered to clerk.</p> <p>166. When county clerk to add fifty per cent.</p> <p>167. Listing certain real estate, when valuation decreased.</p> <p>168. No statement or false statement, how corrected or supplied.</p> <p>169. County attorney to conduct investigation.</p> |
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[For sections 1 and 2 of chapter 408, Laws of 1907, see this volume, §§ 9216, 9217.]

§ 9338. Tax Commission. § 125. That there is hereby created a state board, to be designated and known as the tax commission, which board shall succeed and take the place of the present board of railroad assessors and the state board of equalization. The said tax commission is hereby clothed with all the powers and duties possessed and exercised by the state board of railroad assessors and the state board of equalization, and is hereby given such other and further powers and duties as hereinafter provided. The said tax commission shall be composed of three commissioners, who shall be appointed by the governor, by and with the advice and consent of the senate. Of such three persons, one shall be appointed and designated to serve for a term ending on the 30th day of June, 1909, and two for terms ending on the 30th day of June, 1911, each of said terms to begin upon the 1st day of July, 1907, and upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each succeeding commissioner shall be appointed and shall hold his office for the term of four years,



except in the case of a vacancy, as hereinafter provided, and each commissioner shall hold his office until his successor shall have been appointed and qualified. That after the appointment of said first three commissioners, and except when appointed to fill a vacancy, each commissioner shall be appointed on or before the last Monday in February during the biennial session of the legislature next preceding the commencement of the term for which he shall be appointed. In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which such vacancy shall occur, subject to confirmation by the senate. If such appointment be made when the legislature is not in regular session, the appointee shall hold his office until the first Monday in February in the next biennial session of the legislature, when, if such appointment is not confirmed by the senate, the office shall become vacant, and, on or before the last Monday in the same month, the governor, by and with the advice and consent of the senate, shall appoint a suitable person to fill such vacancy for the remainder of such term. That the persons to be appointed as members of such commission shall be such as are known to possess knowledge of the subject of taxation and skill in matters pertaining thereto. No person appointed as such commissioner shall hold any other office under the laws of the United States nor any office under the laws of the state of Kansas. Each such commissioner shall devote his entire time to the duties of the office, and shall not hold any position of trust or profit, engage in any occupation or business interfering with or inconsistent with his duties, or serve on or under any committee of any political party. [L. 1907, ch. 408, § 3; July 1.]

**§ 9339. Compensation; qualification.** § 126. Said tax commissioners shall each receive as compensation for services the sum of twenty-five hundred dollars per annum, to be paid in the same manner as other state officers are paid. They shall qualify by taking the oath required of other state officers, and by giving bond to the state of Kansas in the sum of ten thousand dollars each, conditioned that they will well and truly perform their duties as tax commissioners, and will faithfully observe the laws regarding the assessment and equalization of property. [Id., § 4.]

**§ 9340. Seal; record as evidence; oaths.** § 127. Said Tax commission shall keep an accurate record of all of its official proceedings, and shall also keep a seal, on which shall be the impression "Tax Commission, State of Kansas." (Scales representing equality.) All process or certificates issued or given by the commission shall be attested by said seal. Copies of the record of the commission, certified by the secretary and attested with the seal of the commission, shall be received in evi-

dence with the like effect as copies of other public records. The secretary of the commission shall be the custodian of the seal and records and be authorized to affix the seal in all proper cases. The secretary or any member of the commission shall have the power to administer oaths in all matters concerning the proceedings of the tax commission or its official duties. [Id., § 5.]

§ 9341. **Office.** § 128. The Executive Council shall provide suitable room or rooms in the state capitol for the use of the said commission. [Id., § 6.]

§ 9342. **Quorum.** § 129. Two members of the tax commission shall constitute a quorum for the transaction of business. [Id., § 7.]

§ 9343. **Duties of commission.** § 130. The said tax commission shall provide a uniform method of keeping the tax-rolls and books relating to taxation in each county of the state and in the office of the auditor of state and state treasurer. They shall formulate and send to the proper officer in each county all necessary forms not herein provided for, to be used in the listing, assessment, return of property, and collection of taxes. Said tax commissioners, or one of them, shall from time to time, as often as may be necessary, visit each county in the state for the purpose of requiring the proper assessment and return of property, a uniform value thereof, and the use of forms and system of keeping accounts provided by law or by the tax commission. The tax commission shall have general supervision and direction of the county assessors in the performance of their duties, and shall regulate and supervise the due performance thereof. The tax commission shall, at least once in two years, require the county assessors of the state to meet with the commission at the state capitol, upon a day designated, for the purpose of considering matters relating to taxation, to secure a uniform valuation throughout the state, and to discuss and formulate any needed changes in the laws relating to taxation or the forms or methods of keeping the books and accounts thereof. The actual and necessary expenses of county assessors in attending said meeting shall be paid by their respective counties. [Id., § 8.]

§ 9344. **Supervision; report.** § 131. The tax commission shall have general supervision of the system of taxation throughout the state, shall have power to make a thorough investigation thereof, and shall report to the legislature on the first day of each regular session the result of its supervision and investigation, and shall formulate and recommend legislation for the improvement of the system and for the equalization of the taxation of the state. It shall keep in its office a public record of its acts and orders, and print from

time to time, for general circulation, such information as it may deem proper. [Id., § 9.]

§ 9345. Powers in making investigation. § 132. In making any investigation, the tax commission shall have power to require local officers whose duties pertain to the assessment and collection of taxes, or to the disbursement of public funds, to report to it in form as by it prescribed; to call upon individuals and corporations for information bearing upon the subject of taxation; to examine books and papers; to summon witnesses to appear and testify, and to produce books and papers before it at a time and place to be appointed by it; and, in case of the refusal of any person to obey its summons, to report the same to the attorney-general, who shall thereupon institute proceedings in the proper court, to compel such obedience. In the discretion of the commission, fees may be allowed to witnesses, and, on the certificate of the chairman of the tax commission, duly audited, paid by the state treasury for attendance and traveling. And any person testifying falsely shall be guilty of and be punished for perjury. [Id., § 10.]

§ 9346. Secretary, and office force. § 133. That said commission may appoint a secretary at a salary of not more than two thousand dollars per annum, one clerk at a salary of not more than twelve hundred dollars per annum, who shall be a stenographer. The commission may employ such other persons as experts and assistants as may be necessary to perform the duties that may be required of the commission, and fix their compensation. The secretary shall keep full and correct minutes of all hearings, transactions and proceedings of said commission, and shall perform such other duties as may be required by the commission. The commission shall have power to make all needful rules, not inconsistent with law, for the orderly, methodical and effectual performance of its duties as a board of assessment or otherwise, and for conducting hearings and other proceedings before it. [Id., § 11.]

§ 9347. General duties and powers. § 134. That it shall be the duty of the commission, and it shall have the power and authority:

*First*, To have and exercise general supervision over the administration of the assessment and tax laws of the state, over the township and city assessors, boards of county commissioners, county boards of equalization, and all other boards of levy and assessment, to the end that all assessments of property, real, personal, and mixed, be made relatively just and uniform and at its true and full cash market value; to require all township and city assessors, county commissioners and county boards of equalization, under penalty of forfeiture and removal from office as such assessors or boards, to assess all

property of every kind and character at its actual and full cash market value.

*Second,* To confer with, advise and direct assessors, boards of commissioners, boards of equalization and others obligated under the law to make levies and assessments, as to their duties under the statutes of the state.

*Third,* To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers, persons and officers or agents of corporations for failure or neglect to comply with orders of the commission, or with the provisions of the statutes governing the return, assessment and taxation of property; and to cause complaints to be made against township and city assessors, county commissioners, county boards of equalization, or other assessing or taxing officers, in the courts of proper jurisdiction, for their removal from office for official misconduct or neglect of duty.

*Fourth,* To require the attorney-general, or county attorneys in their respective counties, to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishments for violations of the laws of the state in respect to the assessment and taxation of property, or to represent the commission in any litigation in which it may become involved in the discharge of its duties.

*Fifth,* To require township, city, county, state or other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful or desirable in the work of the commission, in such form and upon such blanks as the commission may prescribe. Also, to make and prosecute such research and investigation as to the detailed properties of corporations, the business, income, reasonable expenditures and true values of the franchise and properties of all public-service corporations doing business in this state, as will enable the commission to ascertain a fair and equitable basis of assessing the same and of making and recommending proper legislation to the legislature, from time to time, and to direct the local assessing and taxing officers in making such assessments.

*Sixth,* To require individuals, partnerships, companies, associations, joint-stock companies and corporations to furnish information concerning their capital, funded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and other charges, and all other facts which may be needful or desirable to enable the commission to ascertain the value and relative burdens borne by all kinds of property in the state.

*Seventh,* To summon witnesses from any part of the state to appear and give testimony, and to compel said witnesses to

produce records, books, papers and documents relating to any subject or matter which the commission shall have authority to investigate or determine, subject to the restrictions of section 31 of this act.

*Eighth*, To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested parties, if any, in like manner that depositions of witnesses are taken in civil actions pending in the district court, in any matter which the commission shall have authority to investigate and determine.

*Ninth*, To investigate the work and methods of local assessors, boards of county commissioners and county boards of equalization in the assessment, equalization and taxation of all kinds of property, by visiting the counties of the state.

*Tenth*, To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein existing laws are defective, or are improperly, or negligently administered, and to prepare and recommend measures best calculated to remedy the defects discovered.

*Eleventh*, To investigate the tax systems of other states and countries, and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.

*Twelfth*, To inquire into the system of accounting and auditing public funds in use in townships, cities, counties and state, and to devise and prescribe a uniform system of auditing and accounting of the receipts and disbursements of public funds in the municipalities of the state.

*Thirteenth*, To consult and confer with the governor and attorney-general of the state upon the subject of taxation, the administration of the laws in relation thereto, and the progress of the work of the commission, and to furnish the governor, from time to time, such assistance and information as he may require.

*Fourteenth*, To transmit to the governor and to each member of the legislature, thirty days before the meeting of the legislature, the report of the commission, covering the subject of assessment and taxation, the results of the investigations of the commission, its recommendations for improvement in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

*Fifteenth*, To make appraisement and assessment of all railroads and the property of railroad corporations, excepting such real estate as is not used in the daily operation of its railroad, of all telegraph lines and property, of all telephone lines, and property, the property of all express companies, sleeping-car companies, and private car lines, doing business within the

state of Kansas, of gas pipe-lines and property, of all oil pipe-lines and property, of all street railroads, electric lines and property, and all express company property, within and without corporate limits of cities, doing business in the state.

*Sixteenth*, To require any county board of equalization, at any time after its adjournment, to reconvene and to make such orders as the tax commission shall determine are just and necessary, and to direct and order such county boards of equalization to raise or lower the valuation of the property, real or personal, in any township or city, and to raise or lower the valuation of the property of any person, company, or corporation; and to order and direct any county board of equalization to raise or lower the valuation of any class or classes of property; and generally to do and perform any act or to make any order or direction to any county board of equalization or any local assessor as to the valuation of any property or any class of property in any township, city or county which, in the judgment of said tax commission, may seem just and necessary, to the end that all property shall be valued and assessed in the same manner and to the same extent as any and all other property, real or personal, required to be listed for taxation. [Id., § 12.]

§ 9348. *Prosecute.* § 135. The tax commission shall have the power and authority to prosecute any member of any board of county commissioners and any county, township or city assessor for a violation of any of the rules and regulations which may be prescribed, or the violation of any statute of this state relating to the assessment and valuation of property and the collection of taxes. [Id., § 13.]

§ 9349. *Valuation.* § 136. All property, real or personal, shall be valued at its actual value in money, and from the gross valuation of the personal property there shall be deducted the two hundred dollars exemption, as provided by the constitution of the state of Kansas. [Id., § 14.]

§ 9350. *Bonds.* § 137. No person shall be required to list for taxation any state, county, city, school-district and municipal bonds of the state of Kansas, or other evidences of indebtedness of municipal corporation[s] of this state. [Id., § 15.]

§ 9351. *Interrogatories.* § 138. The tax commission shall prepare all necessary interrogatories and questions to be answered by the taxpayers and persons of each county, and the form of the same, and the oath to be annexed thereto, and the same shall be correctly and duly answered by each and every person required to list property for taxation; and if any person shall knowingly answer any question or interrogatory so prepared and submitted to him falsely, he shall be deemed guilty of perjury, and upon conviction shall be sentenced to the peni-

tentiary to hard labor for not less than one nor more than five years; and if any person shall willfully refuse to answer such questions and interrogatories and take and subscribe the oath annexed thereto, he shall be deemed guilty of a misdemeanor, and upon conviction shall be fined not less than one hundred dollars nor more than one thousand dollars, or by imprisonment in the county jail of not less than six months nor more than twelve months, or by both such fine and imprisonment, at the discretion of the court. [Id., § 16.]

§ 9352. State board of equalization. § 149. The tax commission as hereby created shall constitute a state board of equalization, and shall equalize the valuation and assessment of property throughout the state; and shall have power to equalize the assessment of all property in this state between persons, firms or corporations of the same assessment district, between cities and townships of the same county, and between the different counties of the state, and the property assessed by the said tax commission in the first instance. And any person feeling aggrieved by the action of the county board of equalization may, within thirty days after the decision of said board, appeal to the state board of equalization for a determination of such grievance. It shall be the duty of the tax commission to meet in its office on the second Wednesday in July in the year A. D. 1908, and of each year thereafter, to perform the work of equalization as hereinbefore provided. Said tax commission shall apportion the amount of tax for state purposes as required by law to be raised in the state among the several counties therein, in proportion to the valuation of the taxable property therein for the year as equalized by said tax commission. Whenever the valuation of any taxing district, whether it be a county, township, city, school district or otherwise, is changed by the state board of equalization, the officers of such taxing district who have authority to levy taxes are required to use the valuation so fixed by the state board as a basis for making their levies for all purposes. [L. 1907, ch. 408, § 17, as amended by L. 1908, ch. 79, § 1; January 29.]

SEC. 2. Original section 17, chapter 408, Laws of 1907, and sections 7611 and 7702 of the General Statutes of 1901, are hereby repealed. [Id., § 2.]

§ 9353. Compile abstracts of assessments. § 140. It shall be the duty of the tax commission to compile the abstracts of assessment received from county clerks into tabular statements convenient for the use of the commission when acting as the state board of equalization. It shall also be the duty of the tax commission to report the action of the state board or equalization to the several county clerks, under its official seal, immediately upon the completion of the work of said board. [§ 7610, G. S. 1901, as amended by L. 1909, ch. 243, § 10; March 5.]

§ 9354. Repealed. § 141. [This section, § 7611, G. S. 1901, being section 81, chapter 34, Laws of 1876, is repealed by section 2, chapter 79, Laws of 1908, which took effect January 27, 1908. See *ante*, § 9352.]

§ 9355. County assessor; qualification; removal. § 142. On the Tuesday succeeding the first Monday in November, A. D. 1910, and on the Tuesday succeeding the first Monday in November in every second year thereafter, in each county in this state, there shall be elected one county assessor, who shall possess the powers and perform the duties hereafter specified, and such county assessor shall have been a resident and taxpayer of the county for not less than four years previous to the date of such election, and shall hold his office for two years from the second Monday in January following the election; provided, that the board of county commissioners of each county shall at the regular meeting in January, 1910, appoint a competent person, who shall be a resident and taxpayer of said county, as county assessor, whose term of office shall commence on the second Monday in January, 1910, and who shall hold his said office until the second Monday in January, 1911, or until his successor elected under the provisions of this section shall be duly qualified as county assessor; provided, that in any county having twelve thousand population or less, the county clerk shall be *ex officio* the county assessor, and shall receive such additional compensation therefor as shall be allowed by the board of county commissioners of his county, and shall have all the powers and shall perform all the duties of the office of county assessor, and shall be subject to all the penalties of the law provided for non-feasance or malfeasance in performing the duties of the office of county assessor. Said county assessor shall not be eligible to nor hold any other office during any term for which he may be chosen as county assessor. All county assessors elected under the provisions of this section shall qualify as hereinafter provided, and shall perform such duties and receive such compensation as shall be provided by law. Whenever it shall be made to appear to the board of county commissioners of any county by evidence satisfactory to the said board that the county assessor of such county, who has been duly qualified and has entered upon the discharge of the duties of his office, has failed or neglected to properly perform the duties of such office, by reason of incompetency or for any other cause, the said board of county commissioners shall enter upon its journal an order suspending the said county assessor from his said office, which order shall state the reasons for the suspension; and upon the service of any such order upon the said county assessor so suspended he shall at once be divested of all power as county assessor and shall immediately deliver to any person appointed to discharge the duties of said office in his stead all books, records and papers pertaining to his said office. The said board of county commissioners may appoint



another person to temporarily discharge the duties of the office of county assessor, and such person so appointed shall take the oath of office and file the bond required by the statute in regard to the office of county assessor, and thereupon such person shall be invested with the duties of such office. After the suspension of any county assessor, as herein provided, the board of county commissioners making such suspension shall fix a time, not later than ten days after such suspension, when a hearing concerning the same may be had by the tax commission at the county seat of such county. At such hearing the tax commission shall make careful inquiry as to all facts connected with such suspension, and if after said inquiry is made the tax commission shall determine that the said county assessor so suspended should be removed permanently and his office declared to be vacated, the commission shall make and enter upon the record of its official proceedings an order removing said county assessor, a copy of which order, duly certified by the secretary under the seal of the commission, shall be sent to the board of county commissioners, who shall cause the same to be recorded in full upon the journal of the board; and immediately upon the making of said order by the commission said office of county assessor shall be vacant, and the said board of county commissioners shall appoint a suitable person as county assessor to fill such vacancy, who shall qualify as provided by law in such cases. Should the person so appointed be other than a person appointed to discharge the duties of the office temporarily, such person so discharging the duties of the office temporarily shall immediately transfer to the person appointed to fill the vacancy all the books, records and files of the office. Whenever the tax commission of its own motion shall conclude, after careful inquiry, that the county assessor of any county has failed or neglected to discharge his duties as by law required, and that the interest of the public service will be promoted by the removal of such county assessor, the commission may enter upon its journal an order removing the said county assessor, and from and after the date of such order the person so removed shall be divested of all powers as such county assessor and the office shall be vacant until the vacancy shall be filled by some person duly appointed by the board of county commissioners. All appointments of county assessors made by boards of county commissioners in 1908 are hereby confirmed and made valid. [§ 18, ch. 408, L. 1907, as amended by L. 1909, ch. 251, § 3; March 13.]

**§ 9356. Deputy assessor; suspension; removal. § 143.** That section 9356, General Statutes of 1909, be amended in sections to read as follows: Sec. 4. From and after the passage of this act each incorporated city of the state of Kansas, whether of the first or second class, shall comprise a separate assessment district, and in each of said assessment districts the county assessor, or county clerk where the clerk acts as assessor,

between the second Monday in January and second Wednesday in February of each year, by and with the consent of the board of county commissioners of the county in which such city is located, shall appoint such number of deputy assessors as will be necessary to assess each such assessment district. All appointments of deputy assessors which have not been made in accordance with the provisions of this section are hereby vacated and set aside, and the county assessor, or county clerk where the clerk acts as assessor, in all such assessment districts shall appoint deputy assessors as herein provided. The territory in each municipal township, exclusive of the territory in cities of the first and second class, shall constitute a separate assessment district, and the county assessor, on the second Monday in January, 1912, and annually thereafter, shall appoint the township trustee of each township as deputy assessor for the assessment district in which he was elected; provided, that the county assessor, or county clerk, where the clerk acts as assessor, by and with the consent of the board of county commissioners, may subdivide the territory in any township, outside of cities of the first and second class, into two or more assessment districts when the territory is too large to be assessed by one deputy assessor within the time required by law, and shall appoint a deputy assessor for each of the subdivided districts except the one to which the township trustee appointed deputy assessor has been assigned. Whenever the county assessor, or county clerk where the clerk acts as assessor, of any county shall be convinced that the deputy assessor appointed for any single assessment district in his county cannot finish his work of assessment within the time appointed by law, the county assessor, or county clerk, where the clerk acts as assessor, may assign to assist the said deputy assessor some other regularly appointed and qualified deputy assessor, or if no other deputy assessor is available for such assignment, he may appoint some person as deputy assessor to assist in finishing the work of assessment in said district, and said appointee shall qualify as a deputy assessor as required by law, any such appointment being subject to approval by the board of county commissioners, as the case may be. Any vacancy in the office of deputy assessor appointed as aforesaid shall be filled by the county assessor, or county clerk where the clerk acts as assessor, by the appointment of some person to the office for the unexpired term, subject to the approval of the board of county commissioners. Whenever the county assessor, or county clerk where the clerk acts as assessor, of any county shall conclude, from any evidence satisfactory to himself, that any duly appointed and qualified deputy assessor in his county has failed or neglected to properly discharge the duties of his office, by reason of incompetency or for any other cause, the said county

assessor, or county clerk where the clerk acts as assessor, shall issue a written order, and enter the same of record in his office, suspending the said deputy assessor from his said office, which order shall state the reasons for the suspension, and upon the service of any such order upon the said deputy assessor so suspended he shall at once be divested of all power as deputy assessor, and shall immediately deliver to any person appointed to discharge the duties of said office in his stead all books, records and papers pertaining to the said office. The said county assessor, or county clerk where the clerk acts as assessor, may appoint another person to temporarily discharge the duties of the office of deputy assessor, and such person so appointed shall take the oath of office and file the bond required by the statute in regard to the office of deputy assessor, and thereupon such person shall be invested with the duties of such office, which, however, shall absolutely determine and cease whenever the county assessor, or county clerk where the clerk acts as assessor, shall so order. After the suspension of any deputy assessor as herein provided, the county assessor, or county clerk where the clerk acts as assessor, making such suspension shall fix a time, not later than ten days after such suspension, when a hearing concerning the same may be held by the tax commission, or one or more members thereof, at the county seat of such county. At such hearing held by the tax commission, or one or more members thereof, careful inquiry shall be made as to all facts connected with such suspension. If, after such inquiry is made, the tax commission shall determine that the said deputy assessor so suspended should be removed permanently and his office declared to be vacated, the commission shall make and enter upon the record of its official proceedings an order removing said deputy assessor, a copy of which order, duly certified by the secretary under the seal of the commission, shall be sent to the board of county commissioners, who shall cause the same to be recorded in full upon the journal of the board; and immediately upon the making of said order by the commission said office of deputy assessor shall be vacant, and the said county assessor shall appoint a suitable person as deputy assessor to fill such vacancy, who shall qualify as provided by law in such cases. Should the person so appointed be other than a person appointed to discharge the duties of the office temporarily, such person so discharging the duties of the office temporarily shall immediately transfer to the person appointed to fill the vacancy all the books, records and files of the office. [L. 1911, ch. 320, § 1.]

§ 9357. Board of review; duties and powers. § 144. Section 5 of chapter 251, Laws of 1909, the same being section 9357 of the General Statutes of 1909, is hereby amended in sections to read as follows: Sec. 5. In the years when real

estate is assessed biennially in the manner provided by law, the county assessor at the time or times when he appoints deputy assessors as by law required shall also appoint in each assessment district outside of cities two resident taxpayers not of the same political party who with the deputy assessor shall constitute a board of review for the particular assessment district for which appointed and in cities shall in like manner appoint two resident taxpayers not of the same political party who in connection with a deputy assessor of any such city to be designated by the county assessor shall constitute a board of review for the city assessment district for which appointed. If in any intervening year an assessment of the real estate in any city shall be required by ordinance a board of review shall in like manner be appointed for any such city. Any board of review appointed as herein provided shall meet on the 15th day of May of the year for which appointed, or if such day shall fall on Sunday then the board shall meet on the 16th day of May, at its township or city clerk's office; provided, that in townships it may meet at the place where the last general election was held. A majority shall constitute a quorum. Notice of the time and place of meeting shall be posted up by the deputy assessor in at least three public places in each township or city, at least ten days prior to such meeting. Each board shall organize by the election of one of its members as chairman and one as clerk, and the clerk shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed, but no one adjournment shall be for more than two days, and the session of any such board shall end on the sixth day after it is first convened, unless the tax commission upon application therefor shall extend the time of such session; provided, that if an adjournment be had for more than one day, a written notice thereof shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned. Each member of the board shall receive the same compensation as is allowed by law to deputy assessors.

SEC. 5a. The county assessor shall lay before the boards of review the assessment rolls of the real estate in their respective districts. Each board shall carefully review and examine the roll of its district and all valuations of real estate and shall correct any errors in descriptions of the real estate or otherwise; and for that purpose is hereby required to hear and examine any person or persons upon oath who shall appear before the board in relation to the assessment of any real estate upon said assessment rolls, and if it shall appear that any real estate has been valued by the deputy assessor too high or too low, the board shall increase or lessen the same to the actual value in money thereof. The board, when satisfied upon any evidence taken that the valuation of the deputy as-

essor is too high or too low, shall lower or raise the same accordingly, whether the person assessed appears before it or not. Any person claiming any correction of the assessment may call witnesses in support of his contention or may show that any property on the roll is assessed too high or too low. The attendance of witnesses may be compelled by subpoena issued by the clerk of the board. The clerk shall keep a careful record of all changes and valuations determined on by the board.

SEC. 5b. The equalization made by any board in its assessment district shall be final except that any person aggrieved by the action of the board may within ten days thereafter take an appeal to the county board of equalization. [L. 1911, ch. 317, § 1.]

§ 9358. Powers of county assessor; duties; irregularities; reducing value of realty. § 145. The county assessor shall have all the rights and powers given by law to deputy assessors for the examination of persons and property and the discovery and assessment of property and making lists and returns of the same; provided, that he shall make no assessment of property which is required by law to be assessed by the deputy assessor until after the close of the assessment period, after which time he may assess any and all property which is found to have been omitted from the assessment roll of any deputy assessor during the assessment period. The county assessor shall obtain from the county clerk all necessary blanks and assessment rolls, and shall supply the same to the deputy assessors of the county. He may require the deputy assessors to transmit to him daily the personal-property statements of persons assessed, and may prepare, or cause to be prepared, in his office the assessment rolls by copying thereon the property returned to him as aforesaid by the deputy assessors upon the personal-property statements. At the close of the assessment period, upon the date provided by law, he shall make return to the county clerk of all the books returned by [to] him by deputy assessors, and all other returns, lists and schedules pertaining to the assessment, except such files and records as he may be authorized by the tax commission to retain in his office. The county assessor is hereby authorized and required to advise and instruct all deputy assessors of his county as to their duties under the law, and for this purpose he shall visit each township assessor before the beginning of the assessment period; but if it shall be found inexpedient to make any such visit, he may assemble the deputy assessors at his office for the purpose of instructing them as to their duties. When the deputy assessors shall return to the county assessors any assessment rolls, personal-property statements, or other lists or schedules pertaining to the assessment, it shall be the duty of the county assessor to carefully examine the same and correct all errors

discovered therein, in order that the rolls may be properly footed and have proper descriptions of property assessed, so that they may be delivered to the county clerk in perfect condition for the use of the county board of equalization. Any failure of a deputy assessor to complete or return an assessment of property, real or personal, within the time required by law, or any informality or irregularity in making the assessment, or in the tax-lists, or errors of any kind therein, shall not vitiate the same, but the same shall be as legal and valid as if completed and returned within the time required by law, and such informalities or irregularities may be corrected by the county assessor at any time before the returns are filed with the county clerk; but nothing herein shall be so construed as to release any deputy assessor from any penalty imposed upon him by law for his neglect or failure to make his return within the period prescribed by this act. In case it shall appear after the assessment and equalization of real estate in the year provided by law for such assessment and equalization, and after the taxes for that year have been levied, that any particular description of real estate has been placed upon the tax-roll for such year in an amount in excess of its actual value in money, it shall be the duty of the county assessor and the county board of equalization, acting jointly, and they are hereby empowered to reduce the assessed value of any and all such descriptions of real estate to their actual value in money for the purposes of taxation for the succeeding odd-numbered year. For the purpose of granting relief in such cases, the county assessor shall meet with the county board of equalization at its meeting in June of such year, to be held as now provided by law. In case relief is denied in any such case, an appeal may be taken within thirty days thereafter to the state board of equalization. [L. 1909, ch. 251, § 6; March 13.]

**§ 9359. When reassessment ordered; proceedings.** § 146. Whenever upon complaint made to the tax commission by the county assessor or by any deputy assessor, or by the board of county commissioners of any county, and a summary hearing in that behalf had, it shall be made to appear satisfactorily to the commission that the assessment of property in any assessment district in such county is not in substantial compliance with law, and that the interest of the public will be promoted by a reassessment of such property, said commission shall have authority, in its discretion, to order a reassessment of all or any part of the taxable property in such district to be made by one or more persons, to be appointed by the commission for that purpose, the expense of any such reassessment to be borne by the county in which is situated the district so reassessed; provided, that the commission may, upon its own motion, order any such reassessment if it shall clearly appear that the public will be benefited thereby. Due notice of the

time and place fixed for a hearing upon any complaint made as aforesaid shall be mailed, at least eight days before the time fixed for the hearing, to the city clerk if the taxing district be a city, and if it be a township, then to the township clerk. The person or persons so appointed to make such reassessment shall qualify without delay by severally taking and subscribing an oath or affirmation to support the constitution of the United States and the constitution of the state of Kansas, and to faithfully perform the duties imposed by any such order of reassessment to the best of their ability, and shall file the same with the tax commission. Any person or persons so appointed to reassess any district shall have all the power and authority given by law to deputy assessors, and shall perform all the duties and be subject to all restrictions and penalties imposed by law upon deputy assessors. They shall have access to all public records and files which may be needful or serviceable in the performance of the duty imposed, and while engaged in such duty shall be entitled to have the custody and possession of the assessment roll containing the original assessment in such district and all property and other statements and memoranda relative thereto. A blank assessment roll and all property statements and other blank forms needful for the purpose of such reassessment shall be furnished by the county clerk, at the expense of the county. Any such reassessment shall, when completed, be treated exactly as an original assessment and be subject to equalization by the county board and to such appeals from the action of any officer having to do with said assessment as are now provided by law in the case of original assessments. [Id., § 7.]

**§ 9360. Oath and bond of assessor; suit on bond. § 147.** That section 9360 of the General Statutes of 1909 be amended so as to read as follows: Sec. 9360. The county assessor, before entering upon the duties of his office, shall take and subscribe an oath to well, faithfully and impartially perform such duties, and execute a bond to the state of Kansas, with good and sufficient sureties, to be approved by the board of county commissioners of the county, in such sum as shall equal one and one-half per cent of the total taxes collected in such county during the preceding year; but in no case shall the amount of such bond be less than two thousand dollars; said bond to be conditioned for the faithful performance of all duties imposed by law. Each deputy assessor, before entering upon the duties of his office, shall take and subscribe an oath to well, faithfully and impartially perform such duties, and shall execute a bond to the state of Kansas, with good and sufficient sureties, to be approved by the county clerk, in such sum as the county commissioners shall fix, not less than three hundred dollars in any case; said bond to be conditioned for the faithful performance of all duties imposed by law. The state

or any municipality aggrieved or injured by the willful neglect of duty by the county assessor or any of his deputies may recover upon such bond or bonds the amount lost to the state or any municipality on account of such neglect by the county assessor or his deputy, together with the costs of suit and a reasonable attorney's fee for the county attorney of the proper county for prosecuting such action, said fee to be fixed by the court rendering judgment in such action. The board of county commissioners shall require a surety-company bond from the county assessor whenever practicable; and if a surety-company bond be given, the expense thereof shall be assumed by the county; but this bond shall not be required of county clerk if he act as county assessor. [L. 1911, ch. 320, § 2.]

SEC. 3 (chapter 320, Laws 1911). Original sections 9356 and 9360 of the General Statutes of 1909 and all acts and parts of acts in conflict herewith are hereby repealed.

**§ 9361. Compensation of assessors.** § 148. The county assessor shall receive as compensation for his service the following sums: In counties having a population of twenty-five thousand or less, five dollars per day for the time **actually and necessarily employed**. In counties of over twenty-five thousand and less than forty thousand population, the county assessor shall receive a salary of nine hundred dollars per annum. In counties of over forty thousand the county assessor shall receive a salary of twelve hundred dollars per annum. The per diem and salaries of the county assessors shall be paid by the board of county commissioners at any regular meeting. The compensation of the deputy assessors shall be three dollars per day for the time actually and necessarily employed in the discharge of their duties. Vouchers for the amount claimed by deputy assessors as such compensation shall be approved by the county assessor of their county before the claims are allowed by the board of county commissioners. The board of county commissioners may allow the claims of deputy assessors for their services at any regular meeting after the returns made by such deputies have been duly verified and filed. The compensation of county assessors and their deputies shall be paid from the treasury of their respective counties. [L. 1907, ch. 408, § 21; July 1.]

**§ 9362. Vacancy.** § 149. In case the office of county assessor in any county becomes vacant, the board of county commissioners shall appoint a person to fill such vacancy. The person so appointed shall qualify by giving such bond and taking such oath as is required in other cases, and shall fill the office for the unexpired term and until his successor is elected and qualified. [Id., § 22.]

**§ 9363. Deputy.** § 150. Each deputy assessor shall be charged with the duty of listing and returning all property sub-



ject to taxation in the township, district, city or ward assigned him in the manner provided in this act. [Id., § 23.]

**§ 9364. Neglect, § 151.** Any county or deputy assessor who shall willfully neglect or refuse in whole or in part to perform the duties required in this act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum of not less than twenty nor more than one hundred dollars. [Id., § 24.]

**§ 9365. Oath of deputy assessor. § 152.** Each deputy assessor shall take and subscribe an oath, which shall be certified by the officer administering the same and attached to the return which he is required to make to the county assessor of all lists and schedules of personal property and corporate property, which oath shall be in the following form:

I, \_\_\_\_\_, deputy assessor for the \_\_\_\_\_ of \_\_\_\_\_, county of \_\_\_\_\_, state of Kansas, do solemnly swear that I have demanded from every individual, copartnership and corporation within my assessing district the lists and schedules required by law, and have received such lists and schedules, according to law, from every person, copartnership and corporation in my district. That I have carefully examined each of said lists and schedules as soon as the same were delivered to me, and have revised and corrected the said lists where necessary; that I have, to the best of my knowledge and ability, valued the personal property in said lists and schedules as required by law; that in no case have I knowingly omitted to demand a statement of the description and value of personal property in my said district, and that I have not knowingly omitted to perform any duty required of me by law, and have not in any way connived at any evasion or violation of any of the requirements of the law in relation to the listing and valuation of personal property. So help me God.

(Signed) \_\_\_\_\_, *Deputy Assessor*.

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_, (*Title of officer.*)

Which return and affidavit shall be kept in the office of the county clerk for public inspection. [L. 1907, ch. 408, § 25, as amended by L. 1908, ch. 77, § 1; February 13.]

**§ 9366. Schedules. § 153.** The tax commission shall, on or before the 1st day of January, 1908, prepare and transmit to the county clerk of each county a form of schedule for the listing and assessment of personal property and for the listing and assessment of real estate, and shall prepare such form of oath to be attached to the schedule of personal property and such interrogatories as they shall deem necessary and proper. The county clerk of each county shall, on or before the 1st day of February, 1908, cause to be printed a sufficient number of blank schedules and oath above mentioned, following the form prepared by the tax commission, to be delivered to the county assessors, to properly assess such county. [Id., § 26.]

**§ 9367. Fraudulent acts. § 154.** If any person or corporation shall knowingly give a false or fraudulent list, schedule or statement required by this act, or shall fail or refuse to deliver to the assessor, when called upon for that purpose, a list of the

taxable property which under this act is required to be listed, or shall temporarily convert any part of such property into property not taxable, for the fraudulent purpose of preventing such property from being listed, or of evading the payment of taxes thereon, or shall transfer or transmit any property to any person with such intent, he or it shall be guilty of a misdemeanor, and subject to a fine of not less than fifty dollars nor more than five thousand dollars. Prosecutions under this act shall be brought by the county attorney in the district court of the proper county, upon complaint made by any tax commissioner, county assessor, or deputy county assessor. A fee of twenty-five dollars shall be taxed as costs in each case in which a conviction is had, and said fee shall be paid to the county attorney for his services, to be taxed as costs in the case, but in no case shall the county be liable therefor. Executions may be issued for the collection of all fines and costs imposed under the provisions of this act. [Id., § 27.]

**§ 9368. Notice of violations. § 155.** It shall be the duty of the tax commissioners, all county assessors and deputy assessors to notify the county attorney of the proper county of all willful violation of the provisions of this act relating to the listing and return of property for taxation, by persons or corporations, and to sign and verify complaints or information with respect thereto, when prepared by the county attorney. [Id., § 28.]

**§ 9369. Refusal to list. § 156.** In every case where any person shall refuse to make out and deliver to the proper deputy assessor the statement required under this act, or shall refuse to take and subscribe to any of the oaths or affirmations required, the deputy assessor shall proceed to ascertain the number of each description of the several enumerated articles of the property and the value thereof, and for this purpose he may examine on oath any person or persons whom he may suppose to have knowledge thereof; and such deputy assessor shall make a note of such refusal in a column opposite the person's name, and the county assessor shall add to such valuation, when returned by the deputy assessor, fifty per centum on the value so returned. [Id., § 29.]

**§ 9370. Refusal to give evidence; duty of deputy; prosecution. § 157.** If any person required by the deputy assessor to give evidence as provided in the preceding section, or in any case when interrogated by the assessor as to any property, real or personal, of himself or other, shall refuse to be sworn or affirmed, or if, having been sworn or affirmed, he shall refuse to answer the interrogatories hereinbefore set out, or any other questions touching the subject of inquiry, such person, upon conviction thereof, shall be fined in any sum not more than five hundred dollars nor less than ten dollars, to which may be added imprisonment in the county jail not exceeding

six months. It shall be the duty of every deputy assessor and county assessor having knowledge of the violation of any of the provisions of this act for which a penalty is herein provided to immediately lay the facts concerning such violation before the county attorney of said county, and to verify the complaint before proper court for the purpose of prosecuting such violation, and shall furnish all necessary information to the county attorney; and it shall be the duty of the county attorney to prosecute all such violations so as aforesaid brought to his notice. The county attorney shall receive in such prosecution the same fees as allowed by law in other cases of misdemeanor, to be taxed as a part of the costs in said prosecutions. [Id., § 30.]

**§ 9371. Bank-books. § 158.** No tax commissioner, assessor or deputy assessor shall have the power to compel the production of the books of any bank or to examine the same; nor shall any officer of any bank be compelled to testify as to the contents of any of the records of such bank, or produce the same for the purpose of examination in any matter relating to assessment or taxation. [Id., § 31.]

**§ 9372. New statement; when. § 159.** When any person shall have been prevented from making and verifying his statement by reason of sickness or absence from the county during the sixty days succeeding the 1st day of March and the assessor shall have made a statement for him, he may, at any time before the assessment of taxes by the county clerk, make, verify and file with the county clerk the proper statement; but in such cases, before the county clerk shall receive such statement, the person making the same must add to the ordinary affidavit a statement to the effect that his failing to give to the assessor such statement was occasioned by his sickness or absence, and if from absence, that such absence was without design to avoid the listing of his property; and on the filing of such statement the county clerk shall correct the statement made by the assessor. [Id., § 32.]

**§ 9373. Salaries paid monthly. § 160.** The salaries of the tax commissioners, secretary and clerk shall be paid monthly. For the purpose of carrying out the provisions of this act, the sum of fifteen thousand dollars, or so much thereof as may be necessary, for the fiscal year ending June 30, 1908, and the sum of fifteen thousand dollars, or so much thereof as may be necessary, for the fiscal year ending June 30, 1909, is hereby appropriated out of any funds in the state treasury not otherwise appropriated, to be expended as herein provided. [Id., § 33.]

**§ 9374. Penalty, official failing to comply with law. § 161.** Any county assessor or deputy, member of the tax commission, or member of any county board of equalization, and every other person whose duty it is to list, value, assess or equalize real

estate or personal property for taxation, who shall knowingly or willfully fail to list or return for assessment or valuation any real estate or personal property, or who shall knowingly or willfully list or return for assessment or valuation any real estate or personal property at other than its true value in money, or who shall willfully or knowingly fail to equalize any real estate or personal property at its true value in money, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding five hundred dollars or imprisonment in the county jail for a period not exceeding ninety days, and in addition thereto shall forfeit his office if an officer mentioned herein. [§ 39, ch. 408, L. 1907, as amended by L. 1909, ch. 251, § 8; March 13.]

§ 9375. Omitted property assessed double. § 162. If the assessor shall discover that any personal property which was subject to taxation has not been assessed, or for any cause any portion of personal property has escaped taxation for the last preceding year, it shall be the duty of the assessor to list and value such property at twice its real value, and it shall be designated as doubly assessed on his return. [L. 1876, ch. 34, § 60; March 11.]

§ 9376. Number of school district entered. § 163. That in preparing the list provided for by section sixty-five of chapter thirty-four of the Session Laws of eighteen hundred and seventy-six, each assessor shall enter in a separate column, opposite the name of each person, the number of the school district or districts in which the personal property of such person was situated on the first day of March. [L. 1885, ch. 198, § 2; March 13.]

§ 9377. Map showing school districts. § 164. The county superintendent of public instruction of the several counties of the state shall on or before March first of each year furnish to each assessor within his county a map of the city or township of such assessor, showing the number and metes and bounds of every school district or part of school district within his township or city. [Id., § 3.]

§ 9378. Statements delivered. § 165. The assessors shall, at the time they are required to make their returns to the county clerk, deliver to said clerk all the statements of property received from persons, companies or corporations required to list the same, which statements shall be preserved by the clerk. [L. 1876, ch. 34, § 66; March 11.]

Certified property statements as evidence: 55 K. 681.

§ 9379. When county clerk add fifty per cent. § 166. It shall be the duty of the county clerk to add to the valuation of all personal property returned by the assessors which the owner or other person, company or corporation whose duty it

was to list the same on behalf of the owner or other person, company or corporation, refused to list, or to the correctness of such statement, refused to swear as required by this act, fifty per centum of the value so returned. [L. 1876, ch. 34, § 68, as amended by L. 1877, ch. 43, § 1; March 2.]

§ 9380. Certain real estate; listing of; description; valuation decreased. § 167. [Repealed by section 23, chapter 316, Laws of 1911.]

§ 9381. No statement, or false statement, how corrected or supplied. § 168. The county clerk, or board of county commissioners, if he or they shall have reason to believe that any person, company or corporation has given to the assessor a false statement or has made no statement whatever of his personal property, money, credits, investment in bonds, stocks, joint-stock companies, corporations or otherwise, and that the assessor has not returned the full amount required to be listed in his city or township, or has omitted any personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, corporations or otherwise, or has undervalued the same, which are by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer to correct the returns of the assessor, and to charge such person, company or corporation on the tax-roll with the proper amount of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the value of such articles of personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, corporations or otherwise, and examine such person or persons on oath or affirmation in relation to the statement or returns. And it shall be the duty of the said clerk in all such cases to give at least five days' notice to such person, company or corporation by the sheriff leaving a copy of the notice with the person, if he resides in the county; and if the person does not reside in the county, then by putting a copy of said notice in the post office, properly directed to said person, and if a company or corporation, by leaving a copy of the notice at the nearest and usual place of business of said company or corporation, before entering the said increased valuation on the tax-roll, that the said person, company or corporation may have an opportunity of showing that the statement or return to the assessor was correct. And if any person who may be summoned to appear before the clerk for examination as provided in this section shall willfully fail to appear, or, appearing, shall refuse to answer any question or questions propounded to him concerning the subject of such examination, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof before a court of competent jurisdiction shall be fined in a

sum not exceeding fifty dollars, and by imprisonment in the county jail not exceeding ninety days, or by both such fine and imprisonment. And the county clerk shall in all such cases file in his office a statement of the facts or evidence on which he made the correction, but he shall in no case reduce the amount returned by the assessor. [Id., § 70.]

Notice under this section is jurisdictional: 2 K. A. 217; 57 K. 419; 45 K. 363; 8 K. 284. County board cannot add to statement: 44 K. 117. Board may equalize without notice: 30 K. 166; 44 K. 117. Action of board not judicial: 24 K. 572. Correction of assessor's return, failure to list: 77 K. 715; 76 K. 12, 816; 73 K. 74.

§ 9382. Duty of county attorney. § 169. In any investigation or examination which the county clerk or board of county commissioners are authorized and directed to make, it shall be the duty of the county attorney to appear and examine witnesses, or in any other manner aid in correcting any false or fraudulent return of any person, company or corporation listing his or their property for taxation. [Id., § 71.]

**ARTICLE 14.—County Board of Equalization.**

§ 170. County commissioners a board of equalization.

171. Meet, when and where; their duties.

172. Notice of meeting.

§ 173. Abstract of assessment roll to be forwarded to tax commission.

174. Neglecting to forward abstract, penalty.

§ 9383. The board. § 170. The board of county commissioners of each county shall constitute a county board of equalization, and the county clerk shall be clerk of said board. [L. 1876, ch. 34, § 73; March 11.]

Mistake of bank officer: 50 K. 365. Power of board: 44 K. 121. Duty of board: 76 K. 622. Methods and powers of board: 65 K. 634.

§ 9384. Meet, when and where; duties; powers. § 171. Section 74 of chapter 34, Laws of 1876, the same being section 9384, General Statutes of 1909, is hereby amended ing section 9384, General Statutes of 1909, is hereby amended to read as follows: The county board thus constituted, or a majority of the members thereof, shall meet on the first Monday of June of each year at the office of the county clerk, and proceed to fairly and impartially equalize the assessment of the personal property of the county among the individual taxpayers of the county and among the assessment districts of the county, and may adjourn from day to day for such purpose, but the said meeting in so far as hearing complaints and taking testimony is concerned shall end with the close of the tenth business day after the first day of the meeting; provided, the board shall have five days in addition for the making of changes and orders necessitated by its conclusions. At any such meeting in the year when real estate is assessed, the board shall equalize the assessment of real estate among the assessment districts but shall not equalize real estate among individuals; and shall also hear and decide appeals from boards of review in relation to the assessment and equalization of real estate among individuals of their respective districts. The county clerk by direction of the county board shall issue subpoenas for necessary witnesses when necessary to make a just and equitable determination of any question raised by an appeal. The county clerk shall keep an accurate record of the proceedings and orders of said board. [L. 1911, ch. 317, § 2.]

SEC. 3 (chapter 317, Laws 1911). Original section 5 of chapter 251, Laws of 1909, and original section 74 of chapter 34, Laws of 1876, and all acts or parts of acts in conflict herewith, are hereby repealed.

Powers of board: 49 K. 119; 39 K. 251; 31 K. 166. Necessity of a hearing: 38 K. 720; 35 K. 175.

§ 9385. Duty of county clerk. § 172. It shall be the duty

of the county clerk to give notice, by publishing, in the first week of May in each year and the two weeks next following, in some newspaper having general circulation in his county, of the meeting of the board provided for in the last preceding section, at which meeting all persons feeling themselves aggrieved can appear and have all errors in the return corrected. The board of county commissioners shall not allow any bill for the publication of the notice provided for in this section until the person publishing such notice shall file with the county clerk a copy of the newspaper in which such notice is published, to which shall be attached his affidavit stating that such notice has been published in accordance with law. [L. 1876, ch. 34, § 75; March 11.]

§ 9386. Abstract of assessment rolls, forwarded to commission. § 173. The county clerk, immediately after the board of equalization shall have completed its labors, shall prepare an abstract of the assessment rolls of his county and forward it to the tax commission on or before the 1st day of July. Said abstract shall be made upon forms prepared and furnished by the tax commission and shall give the information asked by the commission under the various subjects, fully and completely as required. [§ 7605, G. S. 1901, as amended by L. 1909, ch. 243, § 8; March 5.]

§ 9387. Clerk neglecting to forward abstract. § 174. If any county clerk shall refuse or neglect to prepare an abstract of the assessment roll of his county and forward the same to the tax commission, as required by law, he shall forfeit to the state the sum of one hundred dollars, to be recovered in the name of the county commissioners by civil action before any court of competent jurisdiction; and the certificate of the tax commission, authenticated by the official seal of the commission, setting forth the failure of the clerk to comply with the provisions of said section, shall be *prima facie* evidence of such refusal or neglect, on the trial of such action. [§ 7607, G. S. 1901, as amended by L. 1909, ch. 243, § 9; March 5.]



**ARTICLE 15.—Levy of Taxes.**

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| <p>§ 175. Levy of taxes; by whom levied, and to whom certified.</p> <p>176. Duty of county commissioners.</p> <p>177. Duty of county clerk; tax-roll delivered to county treasurer, when.</p> | <p>§ 178. Taxes lien upon real property November 1.</p> <p>179. Taxes upon real property, by whom paid, when sold within the year.</p> <p>180. Statement to be transmitted to tax commission.</p> |
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§ 9388. Levy of taxes, etc. § 175. The mayor and councilmen of any city, the trustees of any municipal township, the board of education of any city, and the school-district boards in the county, are hereby required to cause to be certified to the county clerk the percentage by them levied on the real and personal property in such corporation, as returned on the assessment roll of the county; and the county clerk is hereby authorized and required to place the same upon the tax-roll of the county, in the manner prescribed by section eighty-four of this act; and the said tax shall be collected by the county treasurer as other taxes, and when collected shall be paid in to the treasury of any city, the treasurer of any municipal township, the treasurer of the board of education of any city, or the treasurers of the school-district boards of the various school districts in the county; and all levies required by law to be certified to the county clerk shall be so certified on or before the twenty-fifth day of August annually. [L. 1876, ch. 34, § 82; March 11.]

§ 9389. County board. § 176. The county commissioners shall meet on the first Monday of August in each year, and shall estimate and determine the amount of money to be raised by tax for all county purposes, and all other taxes which they shall be required by law to levy. [Id., § 83.]

Cannot make levy outside of state: 25 K. 258.

§ 9390. County clerk compute tax and extend same on tax-roll. § 177. As soon as the tax commission shall report the action of the state board of equalization to the county clerk it shall be the duty of the county clerk to compute the percentage of increase or decrease in valuations authorized by said board, but in the extension of valuations the county clerk shall reject all such amounts as may fall below two dollars and fifty cents, and all amounts of two dollars and fifty cents or more shall be extended as the next higher five dollars or multiple thereof, thus making all valuations end in cipher or five. After all levies required by law to be certified to the county clerk shall have been so certified, it shall be his duty to proceed to determine the sums to be levied upon each tract or lot of real property, in the name of the owner, if known, and upon the amount of personal property in the name of each person, com-

pany or corporation, which shall be assessed equally upon all real and personal property subject to the same tax, and set down all taxes in one column, school-district and road taxes excepted. He shall complete the same, and attach his certificate thereto, and deliver it to the county treasurer on or before the first day of November, and shall charge the treasurer with the amount of the respective taxes assessed on the tax-roll. For every day after the first day of November that the county clerk shall retain such tax-roll in his possession the county board shall deduct from his pay five dollars. [§ 7614, G. S. 1901, as amended by L. 1909, ch. 244, § 1; March 8.]

§ 9391. **Lien.** § 178. All taxes shall be due on the first day of November of each year. A lien for all taxes shall attach to the real property subject to the same on the first day of November in the year in which such tax is levied, and such lien shall continue until such taxes and penalty, charges and interest which may have accrued thereon, shall be paid by the owner of the property or other person liable to pay the same. [L. 1876, ch. 34, § 85; March 11.]

Tax for prior years included: 2 K. A. 706. No lien prior to November 1: 33 K. 172; 39 K. 252. Change of county lines: 30 K. 240. Sidewalk tax, not due till November 1: 30 K. 617. Tender of valid part will not relieve property from lien of the valid tax: 74 K. 231.

§ 9392. **Who to pay, upon sale.** § 179. As between grantor and grantee of any land, where there is no express agreement as to which shall pay the taxes that may be assessed thereon, if such land is conveyed between the first day of March and the first day of November, then the grantee shall pay the same, but if conveyed between the first day of November and the first day of March, then the grantor shall pay them. [Id., § 86.]

§ 9393. **Statement to tax commission.** § 180. The county clerk shall, on or before the 15th day of November in each year, transmit to the tax commission, on forms to be prepared and supplied by the commission, a statement showing the total amount of taxes levied in his county for all purposes in such year, and the rate per cent; and the tax commission shall include the same in its report to the governor and the legislature. [§ 7617, G. S. 1901, as amended by L. 1909, ch. 243, § 11; March 5.]

**ARTICLE 16.—Limiting Tax Levies.**

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| <p>§ 181. Power of county board to levy taxes limited.</p> <p>182. When valuation ten million or less.</p> <p>183. When valuation more than ten and not exceeding thirty million.</p> <p>184. When valuation more than thirty and not exceeding forty million.</p> <p>185. When valuation more than forty and not exceeding fifty million.</p> <p>186. When valuation more than fifty and not exceeding sixty million.</p> <p>187. When valuation more than sixty and not exceeding seventy million.</p> <p>188. When valuation more than seventy and not exceeding eighty million.</p> <p>189. When valuation more than eighty and not exceeding ninety million.</p> <p>190. When valuation more than ninety and not exceeding one hundred million.</p> <p>191. When valuation exceeds one hundred million.</p> <p>192. County road tax limit.</p> <p>193. The same.</p> <p>194. County high-school tax under law of 1886.</p> <p>195. County high-school tax under law of 1905.</p> <p>196. Limit of taxation in cities of first class.</p> | <p>§ 197. In cities of the first class, forty thousand population or less.</p> <p>198. In cities of first class, more than forty and less than seventy thousand population.</p> <p>199. In cities of first class, more than seventy thousand population.</p> <p>200. Limit of taxation in cities of the second class.</p> <p>201. Limit of taxation in cities of the third class.</p> <p>202. Limit of taxation for schools, cities of the first class.</p> <p>203. Limit of taxation for schools, cities of the second class.</p> <p>204. Limit of taxation in school districts.</p> <p>205. Limit of taxation in other taxing districts.</p> <p>206. Limitation shall not apply to special assessments, and certain other levies.</p> <p>207. Increased levies may be authorized by vote of electors.</p> <p>208. County clerk to reduce any excessive levy that may be made.</p> <p>209. Penalty, officer violating preceding sections.</p> <p>210. Tax levy for township purposes.</p> <p>211. Levy for township road tax.</p> |
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AN ACT concerning assessment and taxation, and to limit the levy of taxes in the several taxing districts of the state of Kansas, and prescribing penalties for the violation of this act, and repealing all acts or parts of acts in conflict herewith.

§ 9394. County levy limited. § 181. The power of the board of county commissioners of each of the several counties to fix rates of levy annually by means of which to create a fund out of which to meet and defray the current expenses of the county is hereby limited as follows. [L. 1909, ch. 245, § 1; March 11.]

See chapter 78, L. 1908; chapter 245, L. 1909, appears to be a substitute for the 1908 enactment.

§ 9395. Ten million or less. § 182. In any county which has an assessed valuation for the current tax year of ten million dollars or less the levy shall not exceed two and one-half mills on the dollar of such valuation. [Id., § 2.]

§ 9396. More than ten and not exceeding thirty. § 183. In any county which has an assessed valuation for the current tax year of more than ten million dollars and not in excess of eleven million dollars the levy shall not exceed two and one-fourth mills on the dollar of such valuation. In any county which has an assessed valuation in any amount in excess of eleven million dollars, up to and including thirty million dollars, the maximum levy shall be determined by reducing the levy two and one-fourth mills allowed upon a valuation of eleven million dollars, four-hundredths of one mill for each one million dollars in excess of eleven million dollars, and any

rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 3.]

**§ 9397. More than thirty and not exceeding forty. § 184.** In any county which has an assessed valuation for the current tax year of more than thirty million dollars and not in excess of thirty-one million dollars the levy shall not exceed one and forty-six-hundredths mills. In any county which has an assessed valuation in any amount in excess of thirty-one million dollars, up to and including forty million dollars, the maximum levy shall be determined by reducing the levy of one and forty-six-hundredths mills allowed upon a valuation of thirty-one million dollars, three-hundredths of one mill for each one million dollars in excess of thirty-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 4.]

**§ 9398. More than forty and not exceeding fifty. § 185.** In any county which has an assessed valuation for the current tax year of more than forty million dollars and not in excess of forty-one million dollars the levy shall not exceed one and twenty-hundredths mills. In any county which has an assessed valuation in any amount in excess of forty-one million dollars, up to and including fifty million dollars, the maximum levy shall be determined by reducing the levy of one and twenty-hundredths mills allowed upon a valuation of forty-one million dollars one one-hundredth of one mill for each one million dollars in excess of forty-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 5.]

**§ 9399. More than fifty and not exceeding sixty. § 186.** In any county which has an assessed valuation for the current tax year of more than fifty million dollars and not in excess of fifty-one million dollars the levy shall not exceed one and twenty-hundredths mills. In any county which has an assessed valuation in any amount in excess of fifty-one million dollars, up to and including sixty million dollars, the maximum levy shall be determined by reducing the levy of one and twenty-hundredths mills allowed upon a valuation of fifty-one million dollars one one-hundredth of one mill for each one million dollars in excess of fifty-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 6.]

**§ 9400. More than sixty and not exceeding seventy. § 187.** In any county which has an assessed valuation for the current tax year of more than sixty million dollars and not in excess

of sixty-one million dollars the levy shall not exceed one and twenty-hundredths mills. In any county which has an assessed valuation in any amount in excess of sixty-one million dollars, up to and including seventy million dollars, the maximum levy shall be determined by reducing the levy of one and twenty-hundredths mills allowed upon a valuation of sixty-one million dollars one one-hundredth of one mill for each one million dollars in excess of sixty-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 7.]

§ 9401. More than seventy and not exceeding eighty.  
§ 188. In any county which has an assessed valuation for the current tax year of more than seventy million dollars and not in excess of seventy-one million dollars the levy shall not exceed one and thirty-hundredths mills. In any county which has an assessed valuation in any amount in excess of seventy-one million dollars, up to and including eighty million dollars, the maximum levy shall be determined by reducing the levy of one and thirty-hundredths mills allowed upon a valuation of seventy-one million dollars one one-hundredth of one mill for each one million dollars in excess of seventy-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 8.]

§ 9402. More than eighty and not exceeding ninety.  
§ 189. In any county which has an assessed valuation for the current tax year of more than eighty million dollars and not in excess of eighty-one million dollars the levy shall not exceed one and thirty-hundredths mills. In any county which has an assessed valuation in any amount in excess of eighty-one million dollars, up to and including ninety million dollars, the maximum levy shall be determined by reducing the levy of one and thirty-hundredths mills allowed upon a valuation of eighty-one million dollars one one-hundredth of one mill for each one million dollars in excess of eighty-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 9.]

§ 9403. More than ninety and not exceeding one hundred.  
§ 190. In any county which has an assessed valuation for the current tax year of more than ninety million dollars and not in excess of ninety-one million dollars the levy shall not exceed one and thirty-hundredths mills. In any county which has an assessed valuation in any amount in excess of ninety-one million dollars, up to and including one hundred million dollars, the maximum levy shall be determined by reducing the levy of one and thirty-hundredths mills allowed upon a valuation of

ninety-one million dollars one one-hundredth of one mill for each one million dollars in excess of ninety-one million dollars, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher one million dollars of valuation. [Id., § 10.]

§ 9404. Exceeding one hundred million. § 191. In any county which has an assessed valuation for the current tax year in excess of one hundred million dollars the levy shall not exceed one and six-tenths mills; provided, that in counties having a population of 35,000 or more the limitations of this chapter shall not prevent raising an amount for current expenses of the county equal to what might have been lawfully raised upon the assessed valuation for the year 1907. [Id., § 11.]

§ 9405. Road tax limit. § 192. The authority of the board of county commissioners of each county to levy a road tax, as provided in section 21 of chapter 108, Laws of 1874, being section 6036 of the General Statutes of 1901, is hereby limited so that the board shall not levy in excess of one mill on the dollar upon all taxable property in the county, and the tax so levied under this limitation may be paid in the same manner as is now provided in said section 21 of chapter 108, Laws of 1874. [Id., § 12.]

§ 9406. Road tax limit. § 193. The authority of the board of county commissioners of each county to levy a road tax, as provided in section 9 of chapter 363, Laws of 1901, being section 6071 of the General Statutes of 1901, is hereby limited so that the board shall not levy in excess of four-tenths of a mill on the dollar upon all taxable property in the county. [Id., § 13.]

§ 9407. County high school. § 194. For the purpose of maintaining the county high schools provided for by chapter 147, Laws of 1886, the board of trustees shall not levy to exceed five-tenths of one mill on the assessed valuation of the county. [Id., § 14.]

§ 9408. County high school. § 195. The authority of the board of county commissioners of each county, as provided in chapter 397 of the Session Laws of 1905, to levy annually a tax by means of which to raise the necessary funds for the support of the high schools provided for by said chapter 397 of the Laws of 1905, is hereby limited so that the said board shall not levy in excess of five-tenths of one mill upon the dollar upon all taxable property. [Id., § 15.]

§ 9409. Limit in cities of first class. § 196. The authority of the mayor and council of cities of the first class to levy taxes, as provided in article 7 of chapter 122, Laws of 1903, chapter 83, Laws of 1899, and chapter 104, Laws of 1905, is hereby limited as follows. [Id., § 16.]

**§ 9410. Forty thousand population or less. § 197.** In cities of the first class having a population of 40,000 or less the mayor and council shall not fix a rate each year upon all real, personal and mixed property in the city for the respective purposes in excess of the following-named rates: For general revenue fund, two and one-half mills; for general improvement fund, excepting improvements for which special assessments are levied, two mills; for the purpose of paying any existing legal obligations of the city for water, light, heat and power supplied to the city, three and [one] half mills; for the purpose of paying interest coupons as they mature and all bonds of the city now or that may be hereafter issued, such tax as may be necessary to pay the same; for the purpose of paying judgments, one-half mill; for park fund, one-quarter of a mill; for library fund, one-half mill. All other levies authorized by statutes for cities of this class not specifically named in this section are hereby limited to one-fourth of the rates of levy so authorized. [Id., § 17.]

**§ 9411. More than forty, less than seventy thousand. § 198.** That section 9411 of the General Statutes of Kansas of 1909 be, and the same is hereby amended to read as follows: Sec. 9411. In cities having a population of 70,000 or less, but more than 40,000 the mayor and council shall not fix a levy for the respective purposes in excess of the following-named rates on each dollars: For general revenue fund, two mills; for general improvement fund, two mills; for water fund, to discharge existing legal obligations for water supplied to the city, one mill; for judgment fund, one-quarter of one mill; for park fund, one mill; for library fund, one-fourth of one mill; for lighting fund, to discharge existing legal obligations for lights supplied to the city, six-tenths of one mill. All other levies authorized by statutes for cities of this class not specifically named in this section are hereby limited to one-fourth of the rates of levy so authorized. [L. 1911, ch. 81, §1.]

**§ 9412. More than seventy thousand. § 199.** That section 19 of chapter 245 of the regular Session Laws of 1909 entitled, "An act concerning assessment and taxation and to limit the levy of taxes in the several taxing districts of the state of Kansas, and prescribing penalties for the violation of this act, and repealing all acts or parts of acts in conflict herewith," be amended to read as follows: Sec. 19. In cities having a population of more than 70,000, the mayor and council shall not fix a rate of levy for the respective purposes in excess of the following named rates: For general revenue fund, one and five-tenths mills; for general improvement fund, one and three-tenths mills; for water fund, to discharge existing legal obligations for water supplied to the city, five-tenths of one mill; for judgment fund, one-fourth of one mill; for park fund, five-

tenths of one mill; for library fund, one-fourth of one mill; for lighting purposes, seven-tenths of one mill; for fire department, one and four-tenths mills. All other levies authorized by statutes for cities of this class not specifically named in this section are hereby limited to one-fourth of the rates of levy so authorized. [L. 1911, ch. 319, § 1.]

**§ 9413. Limit, cities second class. § 200.** The authority of the mayor and council of cities of the second class to levy taxes as provided in chapter 116, Laws of 1905, chapter 135, Laws of 1903, and chapter 104, Laws of 1905, is hereby limited so that the mayor and council of any such city shall not fix a rate of levy for the respective purposes in excess of the following-named rates: For general revenue fund, two mills; for opening, widening and bringing to grade all streets, avenues and alleys, and for the building of bridges, culverts and sewers, and for foot-walks across streets, avenues and alleys, one mill; for park contingent fund, two-tenths of one mill; for library fund, four-tenths of one mill; all other levies for cities of the second class which are authorized by statute not specifically named in this section are hereby limited to one-fifth of the rates so authorized; provided, that in cities of the second class for which special acts have been passed the limitations of this section shall not apply so as to prevent the raising of an amount for the general revenue fund of such cities which by virtue of said special acts could have raised in the tax year of 1907 upon the assessed valuation of that year. [L. 1909, ch. 245, § 20; March 11.]

**§ 9414. Limit, cities third class. § 201.** The authority of the mayor and council of cities of the third class to levy taxes, as provided in chapter 129, Laws of 1907, chapter 104, Laws of 1905, and chapter 116, Laws of 1901, is hereby limited so that the mayor and council of any such city shall not fix a rate of levy for the respective purposes in excess of the following-named rates: For general revenue fund, two and one-half mills; for opening, widening and grading all streets and avenues, and for all improvements of the squares and areas formed by the crossing of streets, and for building bridges, culverts and sewers and foot-walks across streets, two mills; for library fund, four-tenths of one mill; for park fund six-tenths of one mill. All other levies for cities of the third class which are authorized by statutes not specifically named in this section are hereby limited to one-fifth of the rates so authorized. [Id., § 21.]

**§ 9415. Board of education, city first class. § 202.** The authority of boards of education in cities of the first class to levy taxes, as provided in chapter 330, Laws of 1907, is hereby limited so that the board of education of any such city shall not fix a rate of levy for the respective purposes in excess of the



following-named rates: For the support of the schools of the city, including building and repairs of school buildings in all cities of 40,000 population or under, the rate of levy shall not exceed six mills; for the support of the schools in all cities having a population of over 40,000, the rate of levy shall not exceed five mills; for building purposes and repairs of school buildings in all cities having a population of over 40,000, the rate of levy shall not exceed one mill. [Id., § 22.]

§ 9416. Board of education, city second class. § 203. The authority of boards of education in cities of the second class having an assessed valuation of less than one million dollars to levy taxes as provided in section 7608 of the General Statutes of 1909, is hereby limited so that the board of education of any such city shall not fix a rate of levy for the support of the schools of the city in excess of nine mills. [L. 1911, ch. 265, §§ 1 and 2.]

§ 9417. School districts. § 204. The authority of the qualified voters of any school district at the annual meeting, as provided in chapter 318, Laws of 1907, to vote a tax for general school purposes is hereby limited to the extent that no tax shall be voted for such purpose at any such meeting which shall be in excess of three and one-half mills upon the dollar of all the taxable property of any such school district; provided, that in no event shall any school district levy any greater tax than is reasonably necessary for the ensuing school year. [L. 1909, ch. 245, § 24; March 11.]

§ 9418. In taxing districts. § 205. All levies authorized in any taxing district by statute, and which are not expressly limited herein, are hereby limited so that no such levy shall be made in excess of twenty-five per cent of the rates so authorized. [Id., § 25.]

§ 9419. Limits prescribed, when not applicable. § 206. No limitation imposed by this act shall in anywise apply to or in any way limit any levy which is authorized by statute for the purpose of creating sinking and interest funds necessary to liquidate at maturity the principal and interest of any indebtedness authorized by law; nor shall any provision of this act apply to or in any way limit special taxes levied by ordinance in any city. And nothing in this act shall be construed to limit the levy provided by any special act heretofore passed for the construction of roads, and under which any county is now operating. [Id., § 26.]

§ 9420. Increased levy may be authorized by vote. § 207. If any board of levy, or any officer that is charged with the duty of levying tax in any taxing district, shall be of the opinion that the amount of tax limited by this act will be insufficient for the needs of such taxing district for the current year, the question of an increased levy may be submitted to the voters

of such taxing district at a general election or at a special election called for the purpose in the manner provided by law for calling special elections in such taxing district; provided, that under the provisions of this section a vote may be had upon the question of an increased levy at the annual meeting of any school district. If any such question of increasing the levy shall be submitted at any election or meeting as above set forth, due notice thereof shall be given for at least thirty days in advance of such election or meeting by publication in the official county paper for all taxing districts, except school districts, but in school districts by posting a notice in the manner provided by law for other elections or meetings; said notice shall also give the proposed increase in the levy. If three-fourths of the votes cast at any such election shall be in favor of the increased levy, as named in said election notice, then the officers charged with levying taxes may make such increased levy for the year voted upon, and thereafter the limitation of this act shall apply, unless an increased levy for a particular year shall be voted at another election in like manner. [Id., § 27.]

§ 9421. County clerk reduce excessive levy. § 208. Any levy which may be certified to the county clerk in excess of the limitations placed by this act shall be unlawful, and in any such case it shall be unlawful for the county clerk of any county within the state to enter upon the tax-roll of the county any such excessive levy; and in case of any such excess in any levy it is hereby made the duty of the county clerk and he is hereby required to reduce such levy and to extend upon the tax-roll only such a part thereof as will comply with the provisions of this act; provided, that nothing in this act contained shall be construed to limit or restrict the board of county commissioners, now building or constructing bridges and roads in any county under any special act, from making a levy in accordance with the terms and conditions of such special act. [Id., § 28.]

§ 9422. Penalty, officer violating act. § 209. Any officer of any taxing district or any county clerk who shall violate any provision of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than one hundred dollars nor more than five hundred dollars, and shall also be subject to removal from office by a civil action. [Id., § 29.]

SEC. 30. That all acts or parts of acts in conflict with this act are hereby repealed. [Id., § 30.]

AN ACT concerning assessment and taxation: to confer on the trustee, clerk and treasurer of each township, as a township board, the power to levy taxes for township purposes and for road purposes, and to limit such power.

§ 9423. Tax for township purposes. § 210. The trustees, treasurers and clerks of the several townships in the several

counties of the state of Kansas shall constitute township boards for their respective townships, and such boards shall have power and authority to determine and fix the levy and the rate of taxation in their respective townships for township purposes, and said township boards are hereby authorized and empowered annually, at their regular meeting on the last Saturday in July, to levy a tax of not to exceed three-quarters of one mill on the dollar of all taxable property for township purposes. [L. 1909, ch. 256, § 1; May 29.]

§ 9424. Township road tax. § 211. The said township board of each township, on the last Saturday in July of each year, shall levy a tax in an amount not to exceed three-quarters of a mill on the dollar of the taxable property, for the purpose of creating a fund with which to improve the roads and highways. Such taxes shall be collected by the county treasurer and the money so collected shall be paid by said county treasurer to the township treasurer. The money so collected shall be kept separate from other township funds and shall be expended under the order and direction of the board of commissioners of highways of the various townships. [Id., § 2.]

SEC. 3. All acts and parts of acts in conflict herewith are hereby repealed. [Id., § 3.]

## ARTICLE 17.—Collection of Taxes.

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| <p>§ 212. Treasurer to give public notice upon receiving tax-roll.<br/>         213. Receipt given for taxes paid.<br/>         214. What may be received in payment of taxes.</p> | <p>§ 215. Taxes, how they may be paid; penalty incurred for non-payment; rebate allowed.</p> |
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§ 9425. County treasurer; duty. § 212. As soon as the county treasurer shall have received the tax-roll of his county he shall enter in a column opposite the description of each tract or parcel of land the amount of unpaid taxes, and the date of unredeemed sales (if any) for previous years on such land, and he shall cause a notice to be published in a newspaper published in his county, or if there be none, then in a paper having general circulation therein, for two consecutive weeks, stating in said notice the amount of taxes charged for state, county, township, school, city or other purposes for that year, on each one hundred dollars' valuation. [L. 1876, ch. 34, § 88, as amended by L. 1886, ch. 30, § 1; Nov. 1.]

§ 9426. Receipts. § 213. When the treasurer shall receive any tax he shall give a receipt therefor. If upon land or town lot, the receipt shall describe the land as it is described in the tax-roll, and give the valuation thereof, and a statement shall be entered on such receipt showing the amount of unpaid taxes and the date of unredeemed tax sales (if any) for previous years upon such land or town lot; and if upon personal property, it shall state the value thereof, and on the reverse side it shall give the amount of each kind of tax for that year on each one hundred dollars' valuation. [L. 1876, ch. 34, § 89, as amended by L. 1886, ch. 30, § 2; Nov. 1.]

§ 9427. What received for. § 214. The county treasurer is required to receive in payment of taxes state warrants and matured coupons of the state bonds in payment of state taxes, county warrants in payment of county tax, township warrants in payment of the tax of the proper township, city warrants in payment of the proper city tax, or other such evidence of indebtedness as the city may authorize the treasurer to receive; and warrants shall only be received in payment of the tax for the fund to which such warrants may be drawn. [L. 1876, ch. 34, § 90; March 11.]

Receiving warrant in payment of taxes: 7 K. A. 726.

§ 9428. How paid; penalty; rebate. § 215. That any person charged with taxes on the tax books in the hands of the county treasurer may at his option pay the full amount thereon on or before the twentieth day of December of each year, or the one-half thereof on or before the twentieth day of December and the remaining one-half thereof on or before the twentieth

day of June next ensuing; and if any of the said first half of said taxes remain unpaid after the twentieth day of December, the whole amount of tax charged against such person failing to pay the first half of the tax as herein provided shall be collected as provided by law; and all taxes due and unpaid on the twenty-first day of December of each year shall be subject to have added thereto a penalty of five per cent; and all taxes of the preceding year which remain due and unpaid on the twentieth day of June of each year shall be subject to have added thereto an additional penalty of five per cent; provided, that if any person shall pay the full amount of his taxes on or before the twentieth day of December of each year, he shall by the treasurer on his tax receipt be allowed a rebate of five per cent on that portion becoming due on the twentieth day of June; and the county clerk of each county, on the twenty-first day of December and June or as soon thereafter as practicable (provided in no case shall it be later than January and July 1 thereafter), in each year, shall place on the tax-rolls of his county, in a separate column and opposite to each description of property upon which the taxes then remain due and unpaid, the amount of the penalty thereon, to be added to such taxes as hereinbefore provided, and he shall charge the amount of such penalty to the county treasurer; provided, all penalties shall be credited to the county fund and all rebates charged to the same fund. [L. 1876, ch. 34, § 91, as amended by L. 1893, ch. 110, § 1; May 18.]\*

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\* City of the first class entitled to its proportion of penalties and interest since 1895, under 14th section of article 7. chapter 18, G. S. 1901: 62 K. 704. Under later law, § 1000 Gen. Stat., 1909.

**ARTICLE 18.—Sale of Personal Property for Taxes.**

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| <p>§ 216. Unpaid taxes on personal property, how collected.</p> <p>217. Execution shall not issue for unpaid taxes, when.</p> <p>218. Sheriffs, in making return, note what.</p> | <p>§ 219. Alias tax warrants issued, when.</p> <p>220. Unpaid tax, etc., on personal, becomes a lien on real property.</p> <p>221. Fees allowed sheriff.</p> <p>222. Warrants returned, how indorsed.</p> |
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§ 9429. Unpaid taxes. § 216. All taxes on personal property that shall remain due and unpaid on the first day of January, or the first day of July, shall be collected in the following manner: The county treasurer shall between the tenth and fifteenth days of January and July, respectively, issue a warrant under his hand directed to the sheriff of the county, commanding him to levy the amount of such unpaid taxes and the penalty thereon, together with his fees for collecting the same, of the goods and chattels of the person to whom such taxes were assessed; thereupon said sheriff shall proceed to collect said taxes the same as upon execution, and after collecting the said taxes pay the same to the county treasurer, and return such warrant within sixty days from the date thereof. [L. 1876, ch. 34, § 92, as amended by L. 1895, ch. 256, § 1; May 27.]

Taxes not debts, hence no action will lie to recover the same: 48 K. 561. Sale for taxes: 25 K. 499.

§ 9430. Execution; not issue, when. § 217. If anyone to whom such fact is known, or if the person against whom such unpaid tax is charged, shall make and file with the treasurer an affidavit that such person is unable, by reason of poverty or infirmity, to contribute to the public charge, such warrant shall not be issued or executed. The treasurer shall note such fact on the tax-roll opposite such tax, and shall preserve all such affidavits, and shall submit them together with uncollected taxes to the county commissioners. For the purpose specified in this section the county treasurer is authorized to administer oaths. [L. 1876, ch. 34, § 93; March 11.]

§ 9431. Sheriff's return. § 218. It shall be the duty of the several sheriffs of this state, in making their returns of the delinquent tax warrants to the treasurers of their respective counties, to note in their return the county to which any such delinquent taxpayer may have removed or resides, with the date of his removal, if he shall be able to ascertain such fact; and it is hereby made his duty to make diligent inquiry therefor. [Id., § 94.]

§ 9432. Alias warrant. § 219. It shall be the duty of the several county treasurers in the state, immediately after their receiving said warrants returned as provided in the preceding section, to issue an alias tax warrant, directed to the sheriff of

any county in this state into which any such taxpayer may have removed or may reside, or in which his personal property may be found, who shall proceed to collect said taxes the same as upon execution, together with his costs upon the same, and after collecting the said taxes to forward the same to the treasurer of the county who issued said warrant, together with the warrant, and his return indorsed thereon. [Id., § 95.]

**§ 9433. Lien on real property. § 220.** On the return of any unsatisfied tax warrant by the sheriff to the county treasurer of any county, it shall be the duty of said county treasurer, if he believe such delinquent taxpayer has property which cannot be reached by said tax warrant, to file with the clerk of the district court of his county an abstract of the amount of taxes, penalty and costs, accompanied by the last tax warrant, and said clerk shall enter the amount on his judgment docket, which said unpaid tax shall become a lien on real estate, in the same manner as a judgment, and a tax warrant may thereupon be issued by said clerk, which shall have the same force as an execution, and such real estate shall be sold without appraisement. [Id., § 96.]

**§ 9434. Fees. § 221.** For the services specified in the preceding sections the sheriffs shall be entitled to the same fees as they are allowed by law on executions, and the treasurers to receive for furnishing the clerk of the district court with such abstract the same fee as is provided by law for issuing tax warrants. [Id., § 97.]

**§ 9435. Return of warrants. § 222.** All warrants returned by the sheriff shall be indorsed with date of service, date of collection, and amount collected, and if no property is found, so state; and if any treasurer or sheriff fail to issue or serve and return the warrants as provided by this act, such treasurer or sheriff shall be held liable for the amount of tax upon which warrants have so failed to be issued, served or returned. [Id., § 98.]

## ARTICLE 19.—Payment of State Taxes and Money to State Treasurer.

§ 223. County clerk and treasurer's statements; monthly estimate; draft on county treasurer; deposit; penalty, county treasurer failing to pay; duty of attorney-general; remittances, how made.

§ 224. Liability of county treasurer holding state money.  
225. Responsibility of county to state.  
226. Liability limited to amount collected.

§ 9436. Payment of state taxes. § 223. Between the 1st and 20th days of January and the 1st and 20th days of July in each year, the county treasurer shall prepare a statement in duplicate, showing the amount of taxes collected in his county and due the state, which statement shall be duly sworn to before some officer authorized to administer oaths, and the county treasurer shall forward one copy of the same to the state auditor and the other to the state treasurer on or before the 20th days of January and July, respectively, in each year. A like statement shall be prepared and forwarded to the state auditor and state treasurer by the county clerk immediately after the annual settlement of the county commissioners with the county treasurer in October of each year, and said statement by the county clerk shall show the total state taxes collected, the total amount paid the state treasurer by the county treasurer, and the balance of state taxes remaining in the county treasury. The auditor of state shall compare the amounts specified in such statements with the total amount of taxes assessed against the county. The state auditor shall, between the 15th and 20th days of each month, prepare an estimate of the amount of money necessary to be drawn from the several counties to meet the current expenses of the state for the succeeding month, and shall apportion the total sum among the several counties in proportion to the taxes assessed and collected against them. Immediately after making such apportionment, the state treasurer shall draw his draft on each county treasurer for the amount so apportioned, with exchange, which draft shall be countersigned and registered by the state auditor, who shall charge the state treasurer with the amount of such drafts and credit the several counties with the same. The state treasurer shall at once deposit such warrants in the depository banks hereinafter provided. Any county treasurer who shall willfully fail to promptly pay the draft drawn by state treasurer on presentation shall be deemed guilty of embezzlement, and upon conviction thereof shall be punished by a fine of not less than five hundred dollars nor more than five thousand dollars, or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment, and shall forfeit his office as county treasurer. Upon the return



of any draft to the state treasurer unpaid, he shall immediately notify the attorney-general, whose duty it shall be to at once cause proceedings to be commenced against such county treasurer or treasurers in the name of the state. The state treasurer shall also notify the state auditor of the default in payment of such draft or drafts. All moneys, other than taxes, shall be forwarded to the state treasurer by the county treasurer on or before the 10th days of January and July in each year. Such remittances may be made in legal currency, by express, at the expense of the state, or by check or draft of the county treasurer on his depository bank, or by drafts of his depository bank on their correspondent bank or banks. [§ 7629, G. S. 1901, as amended by L. 1905, ch. 471, § 1; March 18.]

[Section 100, L. 1876, ch. 34, repealed by § 5, ch. 41, L. 1891.]

**§ 9437. Liability; holding state money.** § 224. If any county treasurer shall fail to pay into the state treasury any moneys in his hands for that purpose within the time prescribed by law, he shall in addition to other penalties be liable to the following: If he fail for the space of ten days, he shall forfeit to the state ten per cent of the amount withheld; and if he fail for thirty days after such specified time, he shall forfeit his office as treasurer and be deemed guilty of embezzlement, and shall be punished in the same manner as for the larceny of the amount withheld; provided, that if he can show sufficient reason for such delay he shall not be subject to any penalty. [L. 1876, ch. 34, § 101; March 11.]

**§ 9438. Responsibility of county.** § 225. Each county is responsible to the state for the full amount of the taxes levied by law for state and other purposes, excepting such amount as is certified by the board of county commissioners and attested by the county clerk to be double or erroneous assessments, or returned by the sheriff "Not found," and "No property," which certified amount shall be credited to the county by the auditor and treasurer of state. [Id., § 102.]

**§ 9439. Limit.** § 226. County treasurers shall not be required to pay into the state treasury more state taxes than shall have been actually collected by them in their respective counties. [Id., § 104.]

**ARTICLE 20.—Sale of Real Estate for Taxes.**

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| <p>§ 227. Lands subject to sale for unpaid taxes.</p> <p>228. List of lands and town lots made out subject to sale for unpaid taxes.</p> <p>229. List and notice published.</p> <p>230. Affidavit of publication to be made; also, of posting and notice.</p> <p>231. The sale.</p> <p>232. School lands sold for taxes.</p> <p>233. Who shall be purchaser.</p> <p>234. The same.</p> <p>235. Payment required.</p> <p>236. County purchase, when.</p> <p>237. Kind of funds received.</p> <p>238. Certificate of purchase given; set forth what.</p> <p>239. Duty of county treasurer, when land or town lot is bid off by him.</p> <p>240. Proper description of lands or town lots necessary when offered for sale for taxes.</p> | <p>§ 241. Sufficient description.</p> <p>242. Record made after sale; contents.</p> <p>243. Papers filed.</p> <p>244. Lands and lots bid off by county liable to be taxed, etc.</p> <p>245. Subsequent taxes paid by person holding certificate; proceedings.</p> <p>246. Injunction against collection of taxes dissolved, duty of treasurer.</p> <p>247. Failure to sell at the proper time, may be sold, when.</p> <p>248. Injunction restraining sale dissolved, penalties and interest to be assessed against property when afterward sold.</p> <p>249. Certain act to apply to certain counties.</p> <p>250. County treasurer bid off land in name of county.</p> <p>251. Treasurer not accept money from individuals, except owner, etc.</p> |
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§ 9440. Subject to sale. § 227. All real estate on which the taxes shall not have been paid as provided by law on or before the twentieth day of June in each year shall be subject to sale as hereinafter provided. [L. 1876, ch. 34, § 105; March 11.]

§ 9441. Lists made out. § 228. The county treasurer shall between the first and tenth of July in each year make out a list of all lands and town lots subject to sale, describing such lands and town lots as the same are described on the tax-roll, with an accompanying notice stating that so much of each tract of land or town lots described in said list as may be necessary for that purpose will, on the first Tuesday of September next thereafter, and the next succeeding days, be sold by him at public auction at his office, for taxes and charges thereon. And if any county treasurer shall at any time discover that any tract of land or town lot had been omitted to be put on the list of delinquent taxes and sold for any preceding year, the said treasurer shall be required to place such omitted tract of land or town lot on the list of delinquent taxes for the current year, and sell the same as directed by this act in other cases. [Id., § 106.]

Time of making list: 35 K. 382. Sufficiency of notice: 33 K. 598. Place of sale must be stated: 24 K. 571. Notice must state that sale will be made by county treasurer: 6 K. A. 295.

§ 9442. Published. § 229. The county treasurer shall cause the said list with the accompanying notice to be published in some newspaper published in said county, or if no newspaper be published in said county, then in one of general circulation in his county, once in each week for four consecutive weeks prior to the day of sale; and shall also cause to be posted up a copy of said list and notice in some conspicuous place in his office. [Id., § 107.]

Loss of notice will not affect deed: 35 K. 196. See 66 K. 401.

**§ 9443. Affidavit.** § 230. Every printer who shall publish such list and notice shall immediately after the last publication thereof transmit to the treasurer of the proper county an affidavit of such publication, made by such person to whom the fact of publication shall be known; and no printer shall be paid for such publication who shall fail to transmit such affidavit within fourteen days after the last publication. The county treasurer shall also make, or cause to be made, an affidavit or affidavits of the printing of such list and notice as above required; all of which shall be carefully preserved by him, and deposited as hereinafter specified. [Id., § 108.]

Affidavit, *prima facie* evidence: 30 K. 199. Failure to transmit affidavit to county treasurer, makes deed voidable: 57 K. 328. Printer cannot recover pay, failing to transmit affidavit: 52 K. 199; 40 K. 350. Curative act: 6 K. A. 391. Presumed that treasurer received affidavit: 4 K. A. 99. Substantially complied with: 3 K. A. 622. To include illegal charge for notice will vitiate tax sale: 39 K. 350. Omission of county treasurer's affidavit a mere irregularity: 35 K. 382.

**§ 9444. The sale.** § 231. On the day designated in the notice of sale the county treasurer shall commence the sale of those lands and town lots on which the taxes and charges have not been paid, and shall continue the same from day to day (Sundays excepted) until each parcel or so much of each parcel shall be sold as shall be sufficient to pay the taxes and charges thereon, including the costs of advertising and the fees for selling. [Id., § 109.]

Illegal method of sale: 25 K. 366. Time of sale: 40 K. 242. Sale must follow assessment: 38 K. 255. Combination among bidders: 35 K. 196. Ten-cent fee for selling, illegal: 28 K. 764. Excessive cost of advertising renders deed invalid: 24 K. 309.

**§ 9445. School lands.** § 232. When school lands are sold for taxes a deed shall not be given to the purchaser until he shall have paid all the installments and the interest due thereon at the time, and shall have given a bond as required from the purchaser in the first instance; and upon filing with the county clerk such bond, such clerk shall give him a certificate of purchase. [Id., § 110.]

Cited: See 51 K. 743.

**§ 9446. Purchaser.** § 233. The person at such sale offering to pay the taxes and charges against any one piece or parcel of land or town lot for the smallest quantity of land off the north side of the tract or piece of land or town lot shall be the purchaser of such quantity, located as aforesaid. [Id., § 111.]

**§ 9447. The same.** § 234. If no person will bid for a less quantity than the whole, the treasurer may sell any tract or piece of land or town lot or description of real estate to any one who will take the whole of such tract or piece of land, town lot or description of real estate, and pay the taxes and charges thereon. [Id., § 112.]

**§ 9448. Payment.** § 235. The county treasurer may in his discretion require immediate payment of every person to whom any such parcel of land shall be sold; and in all cases where payment is not made in twenty-four hours after the bid he may declare such bid canceled and sell the land again, or may sue the purchaser for the purchase-money and recover the same with costs and ten per centum damages; and any person neglecting or refusing to make such payment shall not be entitled after such neglect to have any bid made by him received by the treasurer during the sale. [Id., § 113.]

**§ 9449. County purchase.** § 236. If any parcel of land cannot be sold for the amount of taxes and charges thereon, it shall be bid off by the county treasurer in the name of the county for such amount. [Id., § 114.]

A mere irregularity; see 34 K. 732. Recital showing that land was sold to county, without showing that it was offered and could not be sold, renders deed void: 13 K. 532. See 73 K. 397.

**§ 9450. Funds received.** § 237. Where the treasurer sells any lands or lots for delinquent taxes he shall receive the same kind of funds in payment therefor as he is required to receive in payment of taxes, except the costs of sale. [Id., § 115.]

**§ 9451. Certificates.** § 238. The county treasurer shall give each purchaser, on payment of his bid, a certificate dated the day of the sale, describing the lands purchased, the amount paid therefor, and the time the purchaser will be entitled to a deed, which certificate shall be assignable, and any person's interest therein may be transferred by a written assignment indorsed upon or attached to the same, and such assignment shall have the same force and effect as the assignment of bonds for the conveyance of land; and such certificate, if acknowledged by the treasurer, and certified by a person authorized to take acknowledgments of deeds, may be recorded in the office of the register of deeds of the proper county. All assignments shall be entered on the treasurer's sale book and the clerk's duplicate. [Id., § 116.]

Tender to purchaser after assignment, held good: 54 K. 767. Sale certificate treated as a redemption: 3 K. A. 690. Quitclaim deed from holder of certificate not an assignment of same: 10 K. 377. Failure to note assignment on treasurer's book: 63 K. 47. Recitals in certificate: 77 K. 161. Issued under compromise law, is assignable: 76 K. 639. Assignment must be indorsed on certificate: 71 K. 619.

**§ 9452. Duty of treasurer.** § 239. When any land or town lots shall at any tax sale be bid off by the county treasurer for the county, it shall be the duty of the county treasurer to enter the same on the book of tax sales in the same manner as though such land or town lots were sold to other purchasers, and he shall number each tract or town lots as though they were sold to other purchasers, and he shall number such tract of land or town lots consecutively, in like manner as though a cer-

tificate of sale had been made; but no certificate of sale shall be made except as follows: Whenever any person shall pay into the county treasury a sum of money equal to the cost of redemption at that time of any such tract of land or town lot, the county treasurer shall give such person a certificate, dated the day when it was issued, describing the land or town lots bid off for the county, the amount for which it was so bid off, the amount paid into the county treasury by such person for such tract of land or town lot, the time when the owner of such certificate will be entitled to a deed, and shall number said certificate to correspond with the number of the tract of land or town lot, as numbered in the book of tax sales, which certificate before it shall be of any validity shall be assigned to such person by the county clerk, who shall make an assignment on his duplicate book of tax sales; and such certificate so assigned by the county clerk shall vest all the interest of the county in or to such land or town lot in such person, and such certificate shall be assignable to the same extent and in like manner as certificates given to purchasers at tax sales. [Id., § 117.]

Insufficient amount for redemption: 23 K. 334. See 39 K. 241. Cost of redemption as used in this section means the amount the land sold for, with interest added, and does not include the fee of the county treasurer for the certificate of assignment, nor his fee for a certificate of redemption: 76 K. 63.

**§ 9453. Description.** § 240. When any lands or town lots are offered for sale for any taxes, it shall not be necessary to sell it as the property of any person or persons; and no sale of any land or town lot for taxes shall be considered invalid on account of its having been charged on the tax-roll in any other name than that of the rightful owner, but such land must be in other respects sufficiently described on the tax-roll, and the taxes for which it is sold be due and remain unpaid at the time of such sale. [Id., § 118.]

The omission of name of owner from notice of tax sale and redemption notice will not avoid tax deed: 24 K. 547.

**§ 9454. The same.** § 241. It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes by initial letter, abbreviations and figures, to designate the township, range, section or parts of section, and also the number of lots and blocks. [Id., § 119.]

Abbreviated description held not void: 23 K. 717.

**§ 9455. Record made.** § 242. The county treasurer shall immediately after the close of the sale of land for taxes record a list of all lands and town lots in a book prepared for that purpose. Said list shall contain: 1. The number of certificate of sale, and the date thereof. 2. The name of the owner or owners, if known. 3. The description of each tract of land or town lot. 4. The name of purchaser. 5. The total amount of

taxes at the time of sale. 6. Columns for amount of subsequent taxes paid by the purchaser, and the date of payment. 7. To whom assigned, and amount of principal and interest paid thereon. 8. Name of person redeeming, and date of redemption. 9. Total amount paid for redemption. 10. Name of person to whom conveyed, and date of deed. 11. The county clerk shall also make a duplicate thereof. [Id., § 120.]

§ 9456. **Papers filed.** § 243. The county treasurer shall file with the county clerk all affidavits, notices of papers of reference to such tax sale, to be preserved by him. [Id., § 121.]

§ 9457. **Bid off by county, liable to be taxed, etc.** § 244. That general section 9457 of the General Statutes of 1909, being section 244 of chapter 116 of the General Statutes of 1909, relating to taxation, be amended so as to read as follows: Section 9457. All lands and town lots bid off for the county at any tax sale shall continue liable to be taxed in the same manner as if they were property of individuals, and such taxes and charges shall be a lien upon such lands and town lots; but no lands or town lots so bid off for the county shall be sold for any taxes levied subsequent to such bid until they have been redeemed, or shall be sold by the county, or the tax certificate issued to the county shall have been assigned. If the subsequent taxes shall not be paid by any other person, such lands and town lots shall be advertised with, and in the same manner as, the other lands and town lots on which the taxes are not paid, and shall be subject to the same charges as if they should be sold. The treasurer shall enter such taxes and charges in the book of tax sales of the year in which said lands were sold to the county, opposite such lands or lots, and such taxes and charges shall constitute an additional lien. All tracts of land and town lots of less value than fifty dollars so bid off for the county shall not again be advertised or sold unless so ordered by the board of county commissioners. [L. 1911, ch. 327, § 1.]

Land bid off by county cannot be again sold: 37 K. 335, 109; 31 K. 139; 73 K. 600. The assignee of a tax certificate is required to pay only the amount of taxes, costs and charges which the county treasurer should have charged on the book of tax sales for unpaid taxes: 73 K. 397.

§ 9458. **Subsequent taxes.** § 245. Any person desiring to pay any subsequent taxes on lands or town lots for which he holds the tax-sale certificates shall produce such certificates to the treasurer, who shall indorse thereon the amount of such subsequent tax and the date of payment thereof, and enter the same in the book of tax sales opposite such land or town lots; but no payment of subsequent taxes shall be made and indorsed prior to the twentieth day of December of each year. [L. 1876, ch. 34, § 123, as amended by L. 1877, ch. 38, § 1; May 1.]

§ 9459. **Injunction dissolved, duty of treasurer.** § 246. In all cases where the collection of any tax has been enjoined, and

the injunction dissolved, it shall be the duty of the county treasurer to proceed to sell the lot or land upon which such tax was charged, first giving ten days' notice published in some newspaper of the proper county, or in some newspaper of general circulation in said county, of the time and place of sale and the amount of said taxes; said sale and proceedings to be conducted in the same manner as herein provided for the sale of lands or lots for delinquent taxes; provided, the court dissolving such injunction may declare the just amount of taxes due on any lots or lands a lien on the same, and order the same sold without appraisement to satisfy said lien, as in other cases of sale of real estate; and the sheriff shall pay any money so received on any such sale over to the treasurer, and take duplicate receipts therefor, and shall deliver one of said receipts to the county clerk, who shall charge the treasurer with such money. [L. 1876, ch. 34, § 124; March 11.]

**§ 9460. Failure to sell, may be sold.** § 247. If any county treasurer shall unavoidably omit or fail to sell any lands or town lots for unpaid taxes on the first Tuesday of September, he shall advertise and sell such lands or town lots on the fourth Monday of October next ensuing, and such advertisement and sale shall conform in all respects to the provisions of this act, and shall be as binding and valid as if such sale had been made on the first Tuesday in September. If such lands or town lots have been advertised as provided by law, and have not been sold by reason of any injunction or judicial proceeding, after such injunction shall have been dissolved it shall only be necessary for the treasurer to cause to be published in some newspaper of general circulation in his county a notice stating that such land and lots were not sold, by reason of such injunction; and such lands or lots shall be sold at such time and place as shall therein be specified, which time shall not be less than ten days from the date of publication. [Id., § 125.]

Recital in deed, construed: 40 K. 242. Section cited: 24 K. 524. Deeds based upon sales under this section may be drawn according to the statutory form, without any special recital giving the reason for the failure to sell in September: 72 K. 574.

**§ 9461. Injunction dissolved, penalties, etc.** § 248. In case the county treasurer shall be restrained from selling any real estate by reason of an injunction, and the injunction shall be dissolved, the treasurer, at the sale provided for in the preceding section, shall include all penalties and interest that would have accrued had the sale taken place at the time fixed by law. And in cases where the county treasurer or sheriff shall by injunction be restrained from the collection of taxes due upon personal property, and the injunction be dissolved, the county treasurer or sheriff shall collect the original taxes and penalties, with interest from the date of the injunction at the rate of fifty per cent per annum. [Id., § 126.]

Penalty applies only to taxes in dispute: 48 K. 471. Section valid: 9 K. A. 545. See 62 K. 551; 67 K. 438.

AN ACT regulating the sale of real estate for delinquent taxes in such counties as shall adopt the provisions of this act.

**§ 9462. When act applies. § 249.** The provisions of this act shall apply only to such counties in this state as shall by resolution of their respective boards of commissioners duly adopt the same. Said resolution shall be substantially as follows:

*Resolved*, that this county adopt and accept the provisions of the act of the legislature of 1891, entitled "An act regulating the sale of real estate for delinquent taxes in such counties as shall adopt the provisions of this act."

From and after the adoption of such resolution the following provisions of law shall, as to such counties, govern the enforcement and collection of taxes, in addition to the laws now in force; and where there is a conflict between the laws now in force and the provisions of this act, this act shall control in such counties; provided, that such resolution may be revoked at any time by resolution adopted by such board of county commissioners. [L. 1891, ch. 162, § 1; March 11.]

This act is constitutional: 63 Pac. R. 740; 62 K. 482.

**§ 9463. County treasurer bid off. § 250.** In all counties adopting the provisions of this act as aforesaid, it shall be the duty of the county treasurer to bid off in the name of the county all lands advertised for sale for taxes for the amount of the taxes and the charges thereon, and no bids shall be received by said county treasurer. [Id., § 2.]

**§ 9464. Treasurer not accept. § 251.** That section 9464 of the General Statutes of 1909, being section 3 of chapter 162, Session Laws of 1891, be amended to read as follows: Sec. 9464. In all counties adopting the provisions of this act the county treasurer shall not accept from any person or persons except the owner, husband, wife, child or children of such owner, his heirs, executors, administrators, assigns, agents or any mortgagee of real estate sold for taxes or his assigns, the sum of money equal to the cost of redemption at that time, for any tract of land or town lot sold for taxes, and shall not give any person except the owner, his heirs, executors, administrators, assigns, or any mortgagee of real estate sold for taxes, or his assigns, a certificate showing that said lands had been redeemed; but all the lands so bid off by the county for taxes shall be held by the county until the expiration of three years from the date of sale, subject only to the right of the owner, his heirs, administrators, assigns and mortgagee of real estate sold for taxes, or his assigns, to redeem the same; and if at the end of three years from the date of sale said lands shall not have been redeemed, the board of county commissioners of said county shall then dispose of said lands under the general provisions of the law now in force. [L. 1911, ch. 326, § 1.]



## ARTICLE 21.—Redemption of Land Sold for Taxes.

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| <p>§ 252. Who may redeem lands; how and when.</p> <p>253. Lands of minors, idiots, etc., may be redeemed, when.</p> <p>254. Persons redeeming to receive certificate; kind of money paid.</p> <p>255. Redemption money paid over to person entitled thereto; conditions.</p> <p>256. Proceeding in case of lost certificate.</p> <p>257. Lands of minors, idiots, etc., how redeemed.</p> <p>258. Subsequent taxes paid after sale to be a lien on lands.</p> | <p>§ 259. Redemption money received, how disposed of.</p> <p>260. Certificate of redemption may include more than one piece of land.</p> <p>261. Unredeemed lands to be advertised, when.</p> <p>262. How disposed of when bought by counties; compromise.</p> <p>263. Conditions under which property may be redeemed.</p> <p>264. Proceeds distributed <i>pro rata</i>.</p> <p>265. County clerk certify to auditor.</p> |
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§ 9465. **Redemption.** § 252. Any owner, his agent or attorney, may at any time within three years from the day of the sale, and at any time before the execution of the deed, redeem any land or town lot or any part thereof or interest thereon, by paying to the treasurer of the county where such land was sold, for the use of the purchaser, his heirs and assigns, the amount for which said land was sold, and all subsequent taxes and charges thereon paid by the purchaser or his assigns in accordance with the provisions of this act, or such proportion thereof as the part or interest redeemed shall amount to, with interest at the rate of fifteen per cent per annum on the amount of the purchase-money of sale, and the same rate on all subsequent taxes paid thereon, and indorsed on the certificate of sale, as hereinbefore provided, from the date of payment of same. [L. 1879, ch. 41, § 1, as amended by L. 1893, ch. 110, § 2; May 18.]

Tender to purchaser at sale, notwithstanding assignment, held good: 54 K. 767. Rate of interest, a vested right: 52 K. 558; 35 K. 478. Computation of time: 34 K. 212. Insufficient tender. 23 K. 334; 35 K. 455. Entitled to redeem: 5 K. 625. Tender of second deed to correct defects: 77 K. 46.

§ 9466. **Lands of minors, etc.** § 253. The lands of minors, or any interest they may have in any lands sold for taxes, may be redeemed at any time before such minor becomes of age, and during one year thereafter. And the lands of idiots and insane persons, so sold, or any interest they may have in the same, may be redeemed at any time within five years after such sale, in the manner provided in this act. [L. 1876, ch. 34, § 128; March 11.]

This section applies only to lands that belong to minors, and lands in which minors have an interest at the time they are sold for taxes: 45 K. 485.

§ 9467. **Certificate; money paid.** § 254. Upon the redemption of any land or lot sold for taxes, the treasurer shall execute to the person so redeeming, a certificate, specifying the name of the purchaser, the land or lot so redeemed, and the

amount of redemption money paid, which said redemption money shall be paid in lawful money of the United States. And the treasurer shall enter on the book of tax sales, opposite such land or lot, the name of the person redeeming, the date of redemption, and the amount paid therefor, which certificate, before it shall have any validity, shall be countersigned by the county clerk, who shall make a like entry on his duplicate of the books of tax sales; and the money so paid into the treasury shall be paid to the purchaser of the property. [Id., § 129.]

**§ 9468. Paid over; conditions.** § 255. The treasurer shall, on demand of any person entitled to redemption money in his hands, pay the same to such person on his surrendering to him the tax certificate of such land or lot as has been redeemed. If only a portion of the land or lots described in the tax certificate shall have been redeemed, the treasurer shall indorse on such certificate the portion redeemed, and the amount of money paid to such person, and shall take a receipt therefor. [Id., § 130.]

**§ 9469. Lost certificates.** § 256. If there shall be a loss or wrongful detention of such certificate, and the land therein described shall have been redeemed, the owner thereof may exhibit to the treasurer evidence of such loss or detention, and upon his making the same satisfactorily to appear to the treasurer, and upon his executing a bond with sufficient surety that such person will refund such redemption money with twelve per cent interest thereon, if any person shall thereafter show his right thereto, such treasurer shall pay such redemption money to the person so executing such bond. [Id., § 131.]

See § 9508.

**§ 9470. Redemption of minors' lands.** § 257. In order to make redemption of lands of minors, idiots or insane persons, after the execution of a tax deed, some person or persons in his behalf shall pay to the county treasurer the sum for which such lands were sold and the cost of the tax deed and the recording of the same, with interest thereon at the date of such sale to the date of deed at the rate of fifteen per cent per annum, and interest from date of deed to date of redemption at the rate of ten per cent per annum, and other taxes, costs and charges which shall remain unpaid on such lands at the time of making such redemptions, assessed thereon subsequent to the date of the assessment of the taxes for which the same was sold, and all other taxes assessed subsequent to the date aforesaid which shall have been paid by the person to whom said lands were sold, or any other person claiming under him, with interest thereon at the rate of ten per cent per annum from the date of such payment, which can be ascertained from the books and records in the office of such treasurer. And for all moneys so paid the treasurer shall give a certificate of redemption to the

person making such payment, from the time of making the redemption hereinbefore mentioned; provided, the deed given upon the sale shall be void as against such minor, idiot or insane person, and all persons claiming under him. [L. 1889, ch. 198, § 1, as amended by L. 1893, ch. 110, § 3; May 18.]

Title may pass by tax deed, subject to right of redemption in minor: 31 K. 310.

**§ 9471. Subsequent taxes. § 258.** The person to whom any land of any minor, idiot or insane person shall have been sold, and those claiming under him, shall have a lien on the same for all other taxes which he or they may have paid on said lands after the date of such sale, and which shall not have been paid by said minor, idiot or insane person, or some one in his behalf, to the county treasurer, as hereinbefore provided; and such lien may be enforced against said lands by civil action, as in other cases. [L. 1876, ch. 34, § 133; March 11.]

**§ 9472. Redemption money. § 259.** All moneys received by the county treasurer for the redemption of lands under the provisions of the preceding section shall be paid over to the person to whom such land was sold, or those claiming under him, on his delivery to such treasurer, for the use of the person redeeming the same, a quitclaim deed of all the title to such land acquired under the tax sale, duly executed and acknowledged. [Id., § 134.]

[Section 135, chapter 34, L. 1876, was repealed by L. 1879, ch. 43, § 4; March 15.]

**§ 9473. Certificate may include. § 260.** In any case where any person shall redeem more than one piece of land or lot at the same time, he, she, or they may require the treasurer to include the same in one certificate, and such treasurer shall, in addition to the fee for any such certificate of redemption, be allowed the sum of five cents for each additional piece of land or lot. [Id., § 136.]

**§ 9474. Unredeemed lands advertised. § 261.** The county treasurer, at least four months before the expiration of the time limited for redeeming lands as aforesaid, shall cause to be published in some paper published in or of general circulation in his county, once a week for four consecutive weeks (the publication herein provided to be completed at least four months before the day of sale), a list of all unredeemed lands and town lots, describing each tract or lot as the same was described on the tax-roll, stating the name of the person to whom assessed, if any, and the amount of taxes, charges and interest calculated to the last day of redemption, due on each parcel, together with a notice that unless such lands or lots be redeemed on or before the days limited therefor, specifying the same, they will be conveyed to the purchaser; and such advertisement shall be charged in the costs of the deed given

to the purchaser, for which services the treasurer shall receive for each tract of land ten cents and for each town lot five cents. He shall also cause to be posted for the same length of time such list and notice in at least four public places in the county, one of which shall be in some conspicuous place in his office. And if any county treasurer shall discover at any time that any tract of land or town lot had been omitted to be put on the list of unredeemed lands advertised for any preceding year, if such tract of land or town lot is still unredeemed, the said treasurer shall be required to place such omitted tract or town lot on the list of unredeemed lands advertised for the current year, the same as directed by this act in other cases. [7671, G. S. 1901, as amended by L. 1905, ch. 499, § 1; March 21.]

SEC. 2. Sections 1, 2 and 3 of chapter 114 of the Laws of 1881, the same being paragraphs 7714, 7715 and 7716 of the General Statutes of 1901, are hereby repealed, in so far only as is necessary to give effect to this act. [Id., § 2.]

Notice should not contain charges not provided for by statute: 6 K. A. 295. Insufficient notice, as to time: 36 K. 252; 34 K. 212. Posting of notice cannot be omitted: 35 K. 382; 63 K. 762. Defective notice: 69 K. 368. Notice held indefinite: 34 K. 212; 31 K. 35. Inaccuracy in amount held not fatal: 24 K. 612.

§ 9475. **Compromise of tax sales.** § 262. Whenever any lands or town lots that may have been or shall hereafter be sold for any taxes due thereon that have been or shall hereafter be bought in by any county for such taxes are or hereafter shall be unredeemed for three years from date of sale, and no person shall offer to purchase the same for the taxes, penalties and costs due thereon, the county commissioners of the county where such lands or town lots are located may permit the owner, his agents or attorney, to redeem the same, or may authorize the county treasurer to execute and the county clerk to assign tax-sale certificates for such lands or town lots for any sum less than the legal tax and interest thereon, as shall be in their judgment for the best interest of the county, which assignment shall have the same force and effect as if the full amount of all taxes, interest and penalties had been paid therefor; provided, however, that no deed shall be issued upon any certificate so assigned until six months after such assignment has been made. [L. 1879, ch. 43, § 1, as amended by L. 1893, ch. 110, § 4; May 18.]

For validity, depend upon prior proceedings: 35 K. 652. Law constitutional: 76 K. 639. Certificate issued under this act is assignable: 76 K. 639. Deed under this act: 77 K. 450, 488.

§ 9476. **Conditions.** § 263. If the owner of said land or town lots, or his agent or attorney, desire to redeem the same previous to the issuance of tax deed thereon, the party desiring to so redeem shall pay to the purchaser or holder of the tax

certificate, his heirs or assigns, in money, the amount paid for the property, and all subsequent taxes paid thereon, with interest from the date of each payment at the rate of fifteen per cent per annum. [Id., § 2, as amended by L. 1893, ch. 110, § 5; May 18.]

**§ 9477. Distribution.** § 264. That in all cases in which the county commissioners of any county shall hereafter compromise the taxes due on lands or town lots, under the provisions of section 4 of chapter 110 of the Session Laws of 1893, the proceeds arising from such compromise shall be distributed to the several funds entitled to the same in proper proportion, as shown upon the tax-roll; and any portion of the tax that may remain uncollected by reason of the redemption or assignment in said section provided for shall be divided among and charged to the respective state, county, city and district funds, according to the tax levies of the various years for which the tax was delinquent and uncollected. [L. 1901, ch. 122, § 1; May 1.]

**§ 9478. Duty of county clerk.** § 265. Section 9478 of the General Statutes of 1909, the same being section 2 of chapter 122 of the Laws of 1909, is hereby amended to read as follows: "Sec. 9478. The county commissioners and county clerk of such county on or before the first day of November, 1911, shall certify under oath to the auditor of state the amount of the proper proportion of state tax thus uncollected upon compromise heretofore made, and the county commissioners and the county clerk of such county within sixty days after a compromise shall hereafter be made shall certify to the auditor of state such proportionate amount of state tax uncollected and for which the county may be entitled to credit under section 9477, General Statutes of 1909, the same being section 1 of chapter 122, Laws of 1901; and the auditor and treasurer of state shall credit the county with the amounts of the same; provided, that any officer who shall willfully certify to the auditor of state any amount for which the county is not entitled to credit shall be adjudged guilty of a misdemeanor, and upon conviction shall be punished by a fine in double the amount thus wrongfully certified." [L. 1911, ch. 328, § 1.]

**SEC. 3.** All acts and parts of acts inconsistent with this act are hereby repealed. [L. 1901, ch. 122, § 3; May 1.]

## ARTICLE 22.—Conveyance of Land Sold for Taxes.

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| <p>§ 266. Land sold for taxes, when deeded to purchaser; form of deed.</p> <p>267. Several tracts in one deed.</p> <p>268. Irregularity shall not invalidate title.</p> <p>269. Sale and deed of no validity, when.</p> <p>270. Limitation of action against tax purchaser.</p> <p>271. Party recovering land sold for taxes shall pay to purchaser, what.</p> <p>272. Recording tax deed, what deemed.</p> | <p>§ 273. Provision of preceding section applicable to what lands.</p> <p>274. Proceedings when land ought not to be sold or conveyed.</p> <p>275. Proceedings when it is discovered after conveyance that sale was invalid.</p> <p>276. Tax sale set aside; proceedings.</p> <p>277. Laws repealed.</p> <p>278. Deed recorded in six months.</p> <p>279. Certain deeds recorded in one year.</p> <p>280. Deeds not recorded, void.</p> |
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§ 9479. Conveyance to purchaser; form of deed. § 266. If any land sold for taxes shall not be redeemed within three years from the day of sale, the county clerk of the county where the same was sold shall on presentation to him of a certificate of sale execute in the name of the county, as county clerk, under his hand and seal of the county, to the purchaser, his heirs and assigns, a deed to the land so remaining unredeemed, and shall acknowledge the same, which shall vest in the grantee an absolute estate in fee simple in such lands, subject, however, to all unpaid taxes and charges which are a lien thereon; and such deed, duly acknowledged, shall be *prima facie* evidence of the regularity of all proceedings from the valuation of the land by the assessor, inclusive, up to the execution of the deed, and may be recorded with the like effect as other conveyances of land. Said deed shall be substantially in the following form:

*Know all men by these presents,* That whereas, the following-described real property, viz., ———, situated in the county of ——— and state of Kansas, was subject to taxation for the year A. D. ———; and whereas, the taxes assessed upon said real property for the year aforesaid remained due and unpaid at the date of the sale hereinafter mentioned; and whereas, the treasurer of said county did, on the ——— day of ———, A. D. ———, by virtue of the authority in him vested by law, at (an adjourned sale of) the sale begun and publicly held on the first Tuesday of May, A. D. ———, expose to public sale, at the county seat of said county, in substantial conformity with all the requisitions of the statute in such case made and provided, the real property above described, for the payment of the taxes, interest and cost then due and remaining unpaid upon said property; and whereas, at the place aforesaid, A. B., of the county of ——— and state of ———, having offered to pay the sum of ——— dollars and ——— cents, being the whole amount of taxes, interest and costs then due and remaining unpaid on said property, for (here follows the description of the property sold), which was the least quantity bid for, and payment of said sum having been by him made to the said treasurer, the said property was stricken off to him at that price; and whereas, the said A. B. did, on the ——— day of ———, A. D. ———, duly assign the certificate of the sale of the property as aforesaid, and all his right, title and interest to said property, to E. F. (or, when the land or lots was bid off for the county); and whereas, at the place aforesaid, said property could not be sold for the amount of tax and charges thereon, and was therefore bid off by the county treasurer for said county for the sum of ——— dollars and ——— cents, the whole amount of tax and charges then due; and whereas, for the sum of ——— dollars

and \_\_\_\_\_ cents, paid to the treasurer of said county on the \_\_\_\_\_ day of \_\_\_\_\_, the county clerk did assign the certificate of sale of said property, and all the interest of said county in said property, to said E. F., of the county of \_\_\_\_\_ and state of \_\_\_\_\_, (and when subsequent taxes have been paid, insert the following: and whereas, the subsequent taxes of the year \_\_\_\_\_, amounting to the sum of \_\_\_\_\_ dollars, have been paid by the purchaser, as provided by law;) and whereas, \_\_\_\_\_ years have elapsed since the date of said sale, and the said property has not been redeemed therefrom as provided by law: Now, therefore, I, C. D., county clerk of the county aforesaid, for and in consideration of the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents, taxes, costs and interest due on said land for the year (or, years) to the treasurer paid as aforesaid, and by virtue of the statute in such case made and provided, have granted, bargained and sold, and by these presents do grant, bargain and sell, unto the said A. B. (or, E. F.), his heirs and assigns, the real property last hereinbefore described, to have and to hold unto him, the said A. B. (or, E. F.), his heirs and assigns, forever, subject, however, to all rights of redemption provided by law.

In witness whereof, I, C. D., county clerk as aforesaid, by virtue of authority aforesaid, have hereunto subscribed my hand and affixed the official seal of said county, on this \_\_\_\_\_ day of \_\_\_\_\_, A. D. \_\_\_\_\_.

C. D., County Clerk.

THE STATE OF KANSAS, \_\_\_\_\_ COUNTY, SS.: I hereby certify that before me, \_\_\_\_\_, a \_\_\_\_\_ in and for said county, personally appeared the above-named C. D., clerk of said county, personally known to me to be the clerk of said county at the date of the execution of the above conveyance, and to be the identical person whose name is affixed to and who executed the above conveyance as clerk of said county, and who acknowledged the execution of the same to be his voluntary act and deed as clerk of said county, for the purpose therein expressed.

Witness my hand (and official seal), this — day of \_\_\_\_\_, A. D. \_\_\_\_\_.

—[L. 1876, ch. 34, § 138; March 11.]

Deed regular on its face, is *prima facie* evidence of the existence and regularity of prior proceedings: 49 K. 800; 40 K. 242; 38 K. 255; 35 K. 136; 35 K. 196. Need not be in the exact form: 49 K. 131. Protected by statute of limitations: 22 K. 643. Vests absolute title: 30 K. 240. Different deeds: 30 K. 240. Deeds held void: 40 K. 58, 350; 38 K. 465; 37 K. 477; 5 K. 498. Deeds held voidable: 40 K. 382; 36 K. 254; 34 K. 212. Evidence insufficient to destroy validity of deed: 40 K. 697. Error in stating amount, held not to vitiate: 35 K. 196. Must show the time of sale: 12 K. 381. Omission held not fatal: 12 K. 381. Entitled to new deed: 10 K. 377. Recitals in deed: 77 K. 160; 69 K. 534. Presumption in favor of deed: 69 K. 127; 77 K. 704. Exact form not required: 76 K. 336, 767. Void on face: 77 K. 697; 71 K. 720, 725; 69 K. 534. Abbreviations used in: 72 K. 359. Omissions of statutory recitals supplied by inference: 71 K. 725. Receiving less than full amount of taxes due, renders deed void: 71 K. 865. Description of property: 72 K. 359; 69 K. 59. Meaningless words in deed, disregarded: 72 K. 574. A tax deed which covers several disconnected tracts of land and fails to state the amount for which each separate tract was conveyed is invalid on its face and may be set aside on that ground, even after the lapse of five years from the time it was recorded: 69 K. 534. Defective notice of redemption: 69 K. 368.

§ 9480. Tax deed. § 267. In any case where any purchaser at any tax sale shall purchase more than one parcel or tract of land or lots, he may require the county clerk to include all such lands or lots in one deed, stating the amount of tax, interest and penalty for which each separate tract is sold and conveyed, the sum of which separate amounts shall be the gross

or aggregate consideration of the deed; and in addition to the fee for any such deed the county clerk shall be allowed the sum of five cents for each piece of land or lot so included in any deed. [L. 1889, ch. 248, § 1; Feb. 16.]

Cited: 64 K. 538; 74 K. 53; 77 K. 247, 495; 71 K. 865; 79 K. 536.

**§ 9481. Irregularity.** § 268. No irregularity in the assessment roll nor omission from the same, nor mere irregularities of any kind in any of the proceedings, shall invalidate any such proceeding or the title conveyed by the tax deed; nor shall any failure of any officer or officers to perform the duties assigned him or them upon the day specified work an invalidation of any such proceedings or of said deed. [L. 1876, ch. 34, § 139; March 11.]

Nothing can be considered an irregularity cured by this section, which substantially and intentionally increases the charge for which the land was sold: 57 K. 330, and cases there cited. Failure of officer to perform his duties upon the day specified: 55 K. 123, and cases cited. Harmless irregularities: 49 K. 131; 7 K. 210; 74 K. 231.

**§ 9482. Invalid.** § 269. No sale of land for taxes and no deed made in pursuance thereof shall be of any validity if the taxes for which the same is sold shall have been paid prior to said sale. [Id., § 140.]

Section cited and applied: 29 K. 28; 28 K. 524.

**§ 9483. Limitation.** § 270. Any suit or proceeding against the tax purchaser, his heirs or assigns, for the recovery of lands sold for taxes, or to defeat or avoid a sale or conveyance of lands for taxes, except in cases where the taxes have been paid or the land redeemed as provided by law, shall be commenced within five years from the time of recording the tax deed, and not thereafter. [Id., § 141.]

Action by tax-title holder must be brought within two years after his cause of action accrues: 58 K. 482; 37 K. 292; 27 K. 490. Tender of redemption, premature issue of deed: 56 K. 92. Rights of minor under this section: 55 K. 574; 54 K. 709. Limitation under this section applies where deed is valid on its face: 40 K. 235, 412; 39 K. 736; 37 K. 419. Does not apply where there has been a legal tender of all taxes due before issuing of deed, or deed is void on its face: 37 K. 663; 43 K. 209. Absence from state of tax-deed holder: 36 K. 666. This section is not modified by section 21 of the code: 36 K. 678. Deed vests in grantee constructive possession of vacant property: 32 K. 580. Failure in action otherwise than upon merits, may commence another action within one year: 28 K. 211; 27 K. 490. Where action barred, taxes cannot be recovered: 28 K. 532. Subdivision 3, § 13 of the code, applies to a tax-title purchaser out of possession: 27 K. 490. Extending limitation: 26 K. 26. Insane persons not excepted from operation of this section: 45 K. 515. Absence from state: 8 K. A. 648. Cited: 67 K. 43, 589; 69 K. 537; 73 K. 603; 74 K. 34; 76 K. 638; 77 K. 628.

**§ 9484. Party recovering shall pay.** § 271. If the holder of a tax deed or any one claiming under him by virtue of such tax deed be defeated in an action by or against him for the recovery of the land sold, the successful claimant shall be



adjudged to pay to the holder of the tax deed, or the party claiming under him by virtue of such deed, before such claimant shall be let into possession, the full amount of all taxes paid on such lands, with all interest and costs as allowed by law up to the date of said tax deed, including the cost of such deed and the recording of the same, with interest on such amount at the rate of twelve per cent per annum, and the further amount of taxes after the date of such deed, and interest thereon at the rate of twelve per cent per annum. [L. 1876, ch. 34, § 142, as amended by L. 1893, ch. 110, § 6; May 18.]

The holder of deed held void has a right to recover the full amount of taxes, with interest and costs, and have same adjudged a lien on the land: 5 K. A. 495. Applies to all actions in nature of ejectments: 39 K. 248; 37 K. 107; 36 K. 608; 35 K. 471; 28 K. 414, 99; 24 K. 566, 16. In case of several deeds: 37 K. 657. Amount of recovery: 35 K. 652; 33 K. 393. In case of tender: 28 K. 99. Not in action to quiet title: 24 K. 198. Cited: 64 K. 265, 534; 69 K. 59; 74 K. 234, 242; 76 K. 465.

**§ 9485. Recorded deed; effect; two or more deeds. § 272.** Any person putting on record any tax deed shall be deemed to have set up such a title to the land described in such deed as will enable the party claiming to own the same land to maintain an action for the recovery of the possession thereof against any person claiming under the deed, whether such person is in actual possession of the land or not; and in all cases where different or successive tax deeds upon the same sale shall be put on record by the same party, or in interest therewith, it shall be deemed and held that all rights which might otherwise be claimed under all or any tax deeds prior to the last one put on record shall be deemed and held to be waived, and considered as merged in such last tax deed so put on record; and in all cases where several tax deeds shall be put on record by the same party, or in interest therewith, that the party claiming to own the same land may maintain an action for the recovery of the possession thereof, or to set aside any or all such tax deeds, at any time within two years from the taking effect of this act, and in any case of the recording of such tax deed or deeds hereafter, then within two years from the time of putting on record the last of such tax deeds. [L. 1876, ch. 34, § 143, as amended by L. 1879, ch 40, § 1; May 20.]

This section does not repeal or limit § 141, as this section gives the land-owner two years in which to set aside "any and all" such different or successive tax deeds put on record, without regard to the length of time which the prior tax deeds, merged in the last tax deed, have been on record: 28 K. 211, 532; 37 K. 327. This section does not apply, where objection goes to power of party to take: 32 K. 344. See 28 K. 211. Not entitled to second deed: 28 K. 352. First deed merged in second: 43 K. 597. See 69 K. 372; 77 K. 628.

**§ 9486. Same; apply to what. § 273.** The provisions of these preceding sections shall apply to lands sold for taxes by the corporate authorities of cities of more than fifteen thousand

inhabitants, or under or by virtue of any ordinance of any such city. [L. 1876, ch. 34, § 144; March 11.]

§ 9487. When land ought not to be sold or conveyed. § 274. If the county treasurer shall discover, before the sale of any lands or lots for taxes, that on account of any irregular assessment, or from any other error, such lands ought not to be sold, he shall not offer the same for sale; and if after any certificate shall have been granted upon any sale the board of county commissioners shall discover that for any error or irregularity such lands or lots ought not to be conveyed, they may order the county clerk not to convey the same, and the county treasurer shall, on the return of the tax certificate with a certified copy of such order of the board of county commissioners, refund the amount paid therefor on such sale, and such of the subsequent taxes and charges paid thereon by the purchaser or his assigns as may be so ordered by the board of county commissioners, out of the county treasury, with interest on the amount so ordered refunded at the rate of ten per cent per annum. And in all cases in which actions shall be now pending or may be hereafter commenced, the refusal of the county clerk to convey any lands or lots indorsed on any tax certificate shall not be deemed or held to constitute *prima facie* evidence of any irregular assessment or other error for which such land or lots ought not to be conveyed; nor shall any judgment be recovered against such county, or the board of county commissioners thereof, or liability held to attach therefor, under or by virtue of provisions of said section one hundred and forty-five as heretofore or hereafter existing, or of section one hundred and twenty of chapter one hundred and seven of the General Statutes, except in cases in which the board of county commissioners shall have made an order for the refunding thereof, and then only for the amount specified in the order for such refunding, and in all cases in which invalid taxes shall be included in such certificate, and only to the extent of such invalid taxes, with ten per cent interest thereon. [L. 1876, ch. 34, § 145, as amended by L. 1879, ch. 40, § 2; May 20.]

Erroneous and void certificates—recovery from county—limitation: 7 K. A. 712. Voluntarily paid, cannot be recovered, though levy invalid: 6 K. A. 401; 23 K. 196. Duty of board to refund; delay of holder: 46 K. 175. Duty to return money under this section: 27 K. 164. Action barred: 28 K. 326. Decree adjudging tax sale invalid cannot be attacked collaterally: 40 K. 767.

§ 9488. Sale invalid; refunding money. § 275. If after the conveyance of lands or lots sold for taxes it shall be discovered or adjudged that the sale was invalid the board of county commissioners may by proper order cause the money paid therefor on the sale, together with such subsequent taxes and charges paid thereon by the purchaser or his assigns as they may judge proper, to be refunded, with interest on such

amount at the rate of ten per cent per annum, upon the delivery of a quitclaim deed from the party holding under the tax deed, executed to such person or persons as the commissioners may direct in such order. In all such cases no interest shall be allowed after the person claiming under the tax deed shall have received notice that such deed has been discovered or adjudged invalid and the order for such refunding has been made. [L. 1876, ch. 34, § 146, as amended by L. 1879, ch. 40, § 3; May 20.]

Redemptioner cannot recover: 30 K. 278. Properly refunded: 35 K. 555. Judgment cannot be attacked collaterally: 40 K. 768. Right to have money refunded: 43 K. 656. Cited: 63 K. 352.

§ 9489. Sale set aside; proceedings. § 276. When a tax sale shall be set aside as invalid and money and interest have been refunded thereon, or when any refunding shall have been made under the provisions of said sections one hundred and forty-five and one hundred and forty-six, or sections one hundred and twenty and one hundred and twenty-one of chapter one hundred and seven of the General Statutes, the proportions thereof which have been paid as taxes to the state, township, city, school district, etc., with interest and costs thereon, shall be refunded to the county; and on the next settlement thereafter the county treasurer of such county shall be credited therewith, on the certificate of the county commissioners. [L. 1876, ch. 34, § 147, as amended by L. 1879, ch. 40, § 4; May 20.]

§ 9490. Laws repealed. § 277. That sections one hundred and forty-three, one hundred and forty-five, one hundred and forty-six and one hundred and forty-seven of said act, and all acts and parts of acts, either general or special, inconsistent with the provisions of this act, shall be and the same are hereby repealed. [L. 1879, ch. 40, § 5; May 20.]

§ 9491. Deed recorded in six months. § 278. All tax deeds hereafter issued shall be recorded by the person or persons to whom issued, in the office of the register of deeds of the proper county, within six months from the date of the issuance thereof. [L. 1886, ch. 31, § 1; March 25.]

Cited: 37 K. 295. In suit to quiet title to land, brought against a tax-deed holder whose deed was not recorded within six months, as required by this section, the plaintiff must pay the taxes lawfully assessed: 71 K. 637.

§ 9492. Heretofore issued. § 279. All tax deeds heretofore issued shall be recorded by the person or persons in whose possession or under whose control they may be at the time of the taking effect of this act, in the office of the register of deeds of the proper county, within one year from the date of the taking effect of this act. [Id., § 2.]

§ 9493. Void deeds. § 280. All tax deeds not recorded within the times specified in this act shall be void. [Id., § 3.]

## ARTICLE 23.—Miscellaneous.

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| <p>§ 281. Mortgaged lands; taxes, by whom paid.</p> <p>282. Party failing to recover land, and having paid the taxes thereon, recover what.</p> <p>283. Executor, etc., refusing to list or pay taxes, liable for damages.</p> <p>284. Agent or attorney liable, when.</p> <p>285. Guardian liable to ward.</p> <p>286. Description of lands, when sufficient.</p> <p>287. Warrants received in payment of taxes, how indorsed.</p> <p>288. Laws in force when lands are sold for taxes, to govern throughout.</p> <p>289. Forms and instructions to be furnished to county clerks by attorney-general and auditor.</p> | <p>§ 290. Limitation not affected by repeal of statute.</p> <p>291. Statutes repealed.</p> <p>292. [Repealed.]</p> <p>293. Publication of act.</p> <p>294. Duplicate certificate may issue.</p> <p>295. Duty of auditor and treasurer.</p> <p>296. Land sold under ch. 196, Laws 1872.</p> <p>297. How proceeds distributed.</p> <p>298. Commissioners to certify to auditor.</p> <p>299. Counties claim credit.</p> <p>300. Credits, how applied.</p> <p>301. Duty of auditor.</p> <p>302. Levy to collect deficiency.</p> <p>303. Application of excess.</p> |
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§ 9494. Mortgaged lands. § 281. In cases where lands are mortgaged, if the mortgagor fails or neglects to pay the taxes, or in case said mortgagor permits any land so mortgaged to be sold for any taxes, the mortgagee may pay said taxes or redeem any land so sold for taxes. And on the payment of any such mortgage, or in the action to enforce the same, such mortgagee may demand the taxes so paid, with interest thereon at the rate of twelve per cent per annum, or include them in any judgment rendered on the mortgage; and any taxes so paid by any mortgagee shall be a lien on such land so mortgaged until the same be paid. [L. 1876, ch. 34, § 148; March 11.]

Taxes paid after judgment: 35 K. 178. Mortgagee may pay or redeem: 28 K. 524; 11 K. 218, 381. Owner must tender: 25 K. 504. Interest recoverable on taxes paid by mortgagee: 74 K. 442.

§ 9495. Failure to recover land, having paid taxes. § 282. In case taxes are paid by any party whose lands are in controversy in any of the courts of this state, and the party so paying shall fail to recover said land, he shall be entitled to collect from the parties recovering the taxes so paid, with twelve per cent interest thereon; and the taxes so paid shall be a lien on any such land. [Id., § 149.]

Section cited: 46 K. 581; 40 K. 60. Not within this section: 31 K. 69. See 21 K. 254.

§ 9496. Executor, etc., refusing to list, etc. § 283. Every person being seized or having the care of lands as executor or administrator, and who shall neglect or refuse either to list or pay the taxes on the same, shall be liable in an action to the devisee or devisees of the persons whose executor he is for any damage occasioned by such neglect. [Id., § 150.]

§ 9497. Agent or attorney liable. § 284. Every person having the care of land as agent or attorney, such agent or attorney having funds of the principal in his hands for that

purpose, neglecting or refusing either to list or pay the taxes on such land, shall be liable in an action to his principal for any damage such principal may have sustained by such neglect or refusal. [Id., § 151.]

**§ 9498. Guardian liable. § 285.** Every person holding lands as guardian, and neglecting or refusing to list or pay the taxes on the same in manner aforesaid, shall be liable in an action to his or her ward or wards for any damage such ward or wards may have sustained by such neglect or refusal. [Id., § 152.]

**§ 9499. Description. § 286.** In all advertisements, certificates, papers or proceedings relating to the assessment and collection of taxes and proceedings founded thereon, any description of lands which shall indicate the land intended with ordinary and reasonable certainty, and which would be sufficient between grantor and grantee in an ordinary conveyance, shall be sufficient. [Id., § 153.]

Sufficiency of description—see 34 K. 732; 28 K. 828; 23 K. 717; 43 K. 468.

**§ 9500. Warrants received; indorsement. § 287.** It shall be the duty of every county treasurer who may receive any state, county, city, township or school-district order or warrant in payment of any taxes, or for lands sold for taxes, to indorse upon such order or warrant the date of its reception, the amount of interest allowed thereon; and no credit shall be allowed to any treasurer for any warrant or order, or any interest thereon, not so indorsed. [Id., § 154.]

**§ 9501. Laws to govern. § 288.** All matters relative to the sale and conveyance of lands for taxes under any prior statute shall be fully completed according to the laws under which they originated, the same as if such laws remained in force. [Id., § 155.]

This section applied: 35 K. 478; 30 K. 240; 24 K. 612; 75 K. 831.

**§ 9502. Forms and instructions. § 289.** The auditor and attorney-general shall from time to time prepare and transmit to the county clerk of each county such general forms and instructions in conformity with the laws in force, as in their opinion may be necessary to secure uniformity in assessing, charging, collecting and accounting for taxes; and the county commissioners, county clerks, assessors, and the treasurers of the several counties, shall pursue and observe such forms and instructions. [Id., § 156.]

**§ 9503. Limitation. § 290.** The limitation of actions for the recovery of lands sold for taxes, prescribed by any statute which has been repealed, shall not be affected by any such repeal if the same period of limitation is or has been continued or reenacted in the repealing statute. [Id., § 157.]

Cited: 26 K. 26.

**§ 9504. Statutes repealed. § 291.** That an act entitled "An act to provide for the assessment and collection of taxes," approved February 27, 1868, and all acts and parts of acts amendatory and supplemental thereto, together with section 55 of chapter 25, Laws of 1868; and also chapters 120, 121, 122, 123 and 124, Session Laws of 1869; also section 2, chapter 43, and chapter 120, Session Laws of 1870; also chapters 149 and 150, Session Laws of 1871; also chapters 65 and 184 and 196, Session Laws of 1872; also chapters 96 and 131, Session Laws of 1874; also chapters 145 and 147, Session Laws of 1875; and all acts and parts of acts, either general or special, inconsistent with the provisions of this act, be and the same are hereby repealed, except so far as provided for in sections 123 and 124. [Id., § 158.]

**§ 9505. Repealed. § 292.** [This section, 159 of chapter 34, Laws of 1876, printed in G. S. 1901 as § 7702, is repealed by § 2, chapter 79, Laws of 1908; this volume, § 9352.]

**§ 9506. Publication. § 293.** This act shall be published in pamphlet form for distribution to all county clerks, treasurers, commissioners and township trustees, and shall take effect and be in force from and after such publication in pamphlet form. [Id., § 160.]

AN ACT authorizing county treasurers to issue duplicate tax-sale certificates upon evidence that the original has been lost.

**§ 9507. Lost certificates. § 294.** That the owner of any tax-sale certificate which has been lost or which may hereafter be lost, and the land therein described shall not have been redeemed at the time a tax deed becomes due thereon, may exhibit to the treasurer evidence satisfactory to him of such loss, and upon his executing a bond to the treasurer, with sufficient surety to protect any person who should thereafter show his right thereto, then the treasurer shall issue to said owner a duplicate tax-sale certificate, which shall have the same effect in all respects as the original. [L. 1877, ch. 42, § 1; March 15.]

See § 9470.

AN ACT authorizing the auditor and treasurer of state to credit counties for overpaid taxes in certain cases.

**§ 9508. Duty of auditor and treasurer. § 295.** That in all cases in which any county has heretofore or shall hereafter pay into the state treasury a greater amount of money than is or may be due from such county for the year in which such surplus money was paid, it shall be the duty of the auditor and treasurer of state, at the close of each fiscal year, to credit such overpaid or surplus amount to the county paying the same as a credit upon the taxes due or thereafter to become due from such county to the state. [L. 1875, ch. 146, § 1; March 15.]

AN ACT to provide for levying and collecting delinquent state taxes and for the disposition of certain uncollected taxes, and amendatory of section 3 of chapter 43 of the Session Laws of 1879, and for the punishment of county commissioners who violate this act.

**§ 9509. Sold under chapter 196, Laws of 1872. § 296.** If any county lands or town lots have been sold under the pro-

visions of chapter 196, Session Laws of 1872, or chapter 39, Session Laws of 1877, and the full amount of the tax charged against such lands or town lots has not been realized, the county treasurer and county clerk of such county are hereby directed to divide and charge the amount of such unrealized tax to the several funds in proper proportion, according to the tax levies of the year for the tax of which the said lands or town lots were sold. [L. 1885, ch. 199, § 1; March 14.]

**§ 9510. Proceeds distributed.** § 297. The proceeds arising from such sale shall be distributed to the several funds entitled thereto in proper proportion, as shown upon the tax-roll; and any portion of the tax that may remain uncollected by reason of the redemption or assignment herein provided for shall be divided among and charged to the several funds in proper proportion according to the tax levies of the various years for which the tax was delinquent. [L. 1879, ch. 43, § 3, as amended by L. 1885, ch. 199, § 2; March 14.]

**§ 9511. Certify to auditor.** § 298. The county commissioners of such county shall certify to the auditor of state the amount of the proper proportion of state tax thus uncollected and for which the county may be entitled to credit under the provisions of this act, and the auditor and treasurer of state shall credit the county with the amounts of the same; provided, that the members of any board of county commissioners who shall willfully certify to the auditor any amount for which the county is not entitled to credit shall be adjudged guilty of a misdemeanor, and upon conviction be punished by fine in double the amount thus incorrectly certified. [L. 1885, ch. 199, § 3; March 14.]

AN ACT amending chapter 205, Laws of 1891, relating to the time of settlement for the taxes due the state levied prior to the year 1884, and credits allowed by law for the same period.

**§ 9512. Claim credit.** § 299. Any county from which taxes are due the state upon any levies made previous to the year 1884, shall be allowed until July 15, 1895, wherein to claim any credit allowed by law. [L. 1891, ch. 205, § 1, as amended by L. 1895, ch. 262, § 1; April 5.]

**§ 9513. Credits.** § 300. That any county having paid all the taxes due upon all levies made previous to the year 1884 and having failed to claim the credits allowed by law for the period, be allowed until July 15, 1895, wherein to claim such credits; provided, that any credits allowed under this section shall be applied to the payments of state taxes due from such county for subsequent years. [L. 1895, ch. 262, § 2; April 5.]

**§ 9514. Duty of auditor.** § 301. The auditor of state shall on the fourth Monday in July, eighteen hundred and eighty-five, report to the county clerk of each county any balances then due from such county on such delinquent taxes, and the county clerk shall then determine the rate per cent necessary

to raise the said amount, and shall place the same upon the tax-roll in addition to rate required to raise the amount of state tax for the current year; provided, that the additional levy herein provided for shall never exceed one-half mill, and shall be continued each year until the amount of delinquent tax of such county is fully paid. [L. 1885, ch. 199, § 5; March 14.]

§ 9515. Collection of deficiency. § 302. If after the settlement by the county treasurer of any county in November of each year as provided in section ninety-nine, chapter thirty-four, of the Session Laws of eighteen hundred and seventy-six, there shall remain due from such county any portion of the state tax levied for the preceding year, the auditor of state on the second Monday of July in each year succeeding the said November settlement shall report to the county clerk of such county the amounts of such unpaid tax, and the county clerk shall determine the rate per cent necessary to raise the said amount, and shall place the same on the tax-roll in addition to the regular levy for state purposes, and the same shall be collected by the county treasurer and paid into the state treasury as are other state taxes. [Id., § 6.]

See 71 K. 446.

§ 9516. Application of certain fund. § 303. When by virtue of the foregoing provisions any county shall have paid into the state treasury the full amount of state tax levied for any particular year, all moneys thereafter collected on such tax shall be applied in part payment of amounts required for state purposes in succeeding years. [Id., § 7.]

See 62 K. 121.



**ARTICLE 24.—Floating Liens.**

§ 304. Tax certificates not to be a lien after four years.  
 305. When lien of certificate ceases.

§ 306. Apply to sales heretofore made.  
 307. Lien to continue when deed fails to pass title.

AN ACT to avoid floating liens on real estate.\*

§ 9517. No lien. § 304. No tax certificate issued for the sale of real estate for delinquent taxes to an individual for which no tax deed shall have been taken out shall be a lien on such real estate after the expiration of four years from the date of such sale. [L. 1881, ch. 114, § 1; May 10.]

§ 9518. Cease to be a lien. § 305. When any real estate is or has been bid off for delinquent taxes to cities or counties and the tax certificates assigned, the lien thereof shall not be valid without a tax deed taken thereon after the expiration of four years from the date of such sale to the city or county where such assignment is made, more than one year prior to the expiration of three years from the sale; and when such assignment is made three or more years from the expiration of said sale, the said lien shall expire in one year after the date of such assignment, unless a tax deed be taken on such tax certificate within such time. [Id., § 2.]

Deed dated Sunday: 74 K. 231.

§ 9519. Sales heretofore made. § 306. In all cases where real property has been heretofore sold to individuals or to counties or cities for delinquent taxes, and the tax certificates assigned, the provisions of the foregoing sections shall apply to them, except that such person holding such tax certificates shall have one year after the taking effect of this act in which to take out such tax deeds. [Id., § 3.]

§ 9520. Lien to continue. § 307. Nothing herein shall be construed to impair the lien for taxes on real estate deeded for delinquent taxes, in case the deed shall from any cause fail to pass a title to such property; nor to impair the lien on any real property bid off to any city or county, and unassigned. [Id., § 4.]

In such a case, the sale having been made on the 3d day of September, 1878, and the second deed executed on the 27th day of June, 1884, the lien for taxes is saved by this section: 37 K. 657.

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\* Sections 1, 2 and 3 of this act repealed, in so far only as is necessary to give effect to the repealing statute, L. 1905, ch. 499. See this chapter, § 261.

**ARTICLE 25.—Foreclosure by County.**

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| <p>§ 308. Suit to enforce collection of delinquent taxes, on sales held by county.</p> <p>309. Parties to the action.</p> <p>310. Issues; judgment; sale and redemption.</p> | <p>§ 311. The sheriff's sale; notice; deed.</p> <p>312. Apportionment of proceeds of sale.</p> <p>313. Receiver to collect rents.</p> <p>314. Fees of county attorney and sheriff.</p> |
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AN ACT in relation to the collection of delinquent taxes on real estate, and providing a remedy for sale thereof by decree and order of court.

§ 9521. Action to foreclose. § 308. That in all cases in which real estate has been or shall be sold and bid in by the county at any delinquent tax sale, and shall remain or shall have remained unredeemed and the certificate of sale untransferred for the period of three and one-fourth years after such sale, it shall be the duty of the county attorney of such county, when so ordered by the board of county commissioners, to institute an action in the district court, in the name of the board of county commissioners, against the owners or supposed owners of such real estate, or so much thereof as the commissioners may direct, and all persons having or claiming to have any interest therein or thereto, by filing a petition with the clerk of such court, which petition shall contain a description of each tract of land, lot or piece of real estate subject to the provisions of this act, and stating the amount of taxes, interest, and penalties, as far as practicable, chargeable to each tract of land, lot, or piece of real estate, and the name of the owner, supposed owner, and party having or claiming to have some interest therein or thereto, and giving the date of sale for delinquent taxes, together with a prayer that the court shall determine the amount of taxes, interest and penalties chargeable to each particular tract of land, lot, or piece of real estate, and the name of the owner or party having interest therein, and that the court shall thereon adjudge and decree the amount so found due to be a first and prior lien upon such property, and that the same be sold at public sale for the satisfaction of such lien and costs, and other necessary relief. Thereupon a summons shall be issued as in other cases, and served upon the defendants personally, if residents of the state. If the defendants or either of them are non-residents, service may be made by publication, when there is filed with the clerk an affidavit that such defendants to be served are non-residents of the state, or that the plaintiff with due diligence is unable to make personal service of summons upon said defendant or defendants. Thereupon a notice shall be published for three consecutive weeks in some daily or weekly newspaper printed and published in the county, stating that the defendants to be served have been sued, and that unless they answer by a day to be named, not

less than thirty days from the date of the first publication, judgment will be taken by default, and the land (describing it) will be sold by order of the court for the non-payment of taxes. [L. 1901, ch. 392, § 1; May 1.]

Judgment under this act is the foreclosure of the tax liens: 76 K. 466. Several actions, consolidation: 75 K. 8. Opening judgment: 74 K. 693. Separate proceedings are authorized: 73 K. 502. Act is constitutional: 67 K. 527. Service under act: 65 K. 179. Purchaser *pendente lite*: 69 K. 252.

§ 9522. Parties. § 309. In such action the county attorney may join as many parties as defendants as there are parties interested in the land, lots and real estate described in the petition, whether such defendants are jointly interested in the property described or not, and may unite in one action all persons having or claiming to have any interest in any of the real estate described; but the court in its decree shall ascertain and determine the amount of taxes, penalties and interest chargeable to each particular tract of land, lot, or piece of real estate, and in the decree state the name or names of the particular defendant or defendants who has or who claims to have any interest in the tract of land, lot or piece of real estate upon which a lien is fixed by order of the court. [Id., § 2.]

§ 9523. Sale and redemption. § 310. Issue may be joined in said action as in other civil actions, but after such issues are so joined said action shall stand for trial and shall have precedence over all other actions except criminal cases; and it shall be the duty of such district court, in as summary way as possible, to investigate and decide what taxes shall have been legally assessed and charged on such land, lot, or piece of ground, and to render judgment therefor, together with the interest and penalty thereon as provided by law, to the date of such judgment, and to charge the same as a first and prior lien on said land, lot, or piece of ground, and to order the sale of the same for the payment of such taxes, interest and penalty and the cost of such proceedings and sale; which sale shall be made and conducted as hereinafter provided. The court shall equitably apportion the costs to each tract of land, lot, or piece of ground, and the proceeds of such sale shall be applied to the payment of cost assessed against the particular tract of land, lot or piece of real estate sold, and the balance of such proceeds of the sale of each tract of land, lot or piece of real estate shall be applied to the payment of the tax lien charged by the order and judgment of the court to the particular land, lot or piece of real estate sold, and if any excess remains after the payment of such taxes, interest, penalty, and costs, such excess shall be paid to the ascertained owner or party entitled thereto; provided, that any person interested in said land, lot or piece of real estate as owner or mortgagee may, before the day of sale hereinafter provided for, pay to the

clerk or sheriff holding the order of sale the amount of the lien as determined by the order and judgment of the court, with interest thereon at twelve per cent from the date of judgment, with a proportionate share of all cost and accrued costs, which payment shall be a full satisfaction and redemption of such land, lot or piece of real estate from the lien fixed by the order and judgment of the court and stay all further proceedings for the collection of such lien as against the particular land, lot or piece of real estate so redeemed; and the treasurer of the county, upon presentation of a certificate from the clerk of the district court showing such payment, shall, on payment to him of all taxes due by reason of subsequent levies, not included in the decree and judgment of the court, issue a certificate of redemption therefor. [Id., § 3.]

§ 9524. The sale, notice, and deed. § 311. After the expiration of ten days from the date of such judgment of the court, there shall be issued by the clerk of the district court to the sheriff of the county an execution or order of sale, which shall describe each tract of land, lot or piece of real estate mentioned and described in such judgment or decree (on which the lien has not been paid), with the amount of lien charged to each tract of land, lot, or piece of real estate, and the cost apportioned to each piece, lot, or tract, with the name of the ascertained owner thereof, as disclosed by the judgment or decree, with the command to advertise and sell the same, and the same shall be delivered to the sheriff of the county, who shall thereupon cause notice of sale to be published for thirty days in the official county paper, or, if there be no official paper, then in some daily or weekly newspaper printed and published in such county and of general circulation therein, which notice shall describe each tract of land, lot or piece of real estate to be sold, and the lien for which it is to be sold, as determined by the judgment of the court, and fixing the date of sale, which shall not be less than thirty days from the date of the first publication, and at the front door of the courthouse in said county; and on the day fixed for such sale by such notice the said sheriff shall offer each such tract of land, lot or piece of real estate separately for sale, and the same shall be sold at public auction to the highest and best bid therefor. If such sale, for want of time, cannot be completed on the day fixed by the notice, it may be adjourned from day to day until completed. The sheriff shall make return to the clerk, and the same shall, as soon as practicable, be examined by the court, and if found by the court to be regular, it shall be confirmed, and the sheriff ordered to forthwith execute to the purchasers at such sale a good and sufficient deed therefor. If one person shall purchase more than one tract of land, lot, or piece of real estate, the same may be included in one deed. Said deed shall be executed by the sheriff and acknowledged before

the clerk of the district court. No particular form of deed shall be required. It shall be sufficient if it shows the date of sale, a description of the property conveyed, the amount for which each tract of land, lot, or piece of real estate was sold, the name of the purchaser, and the date such sale was confirmed by the court; and when said deed is filed for record in the office of the register of deeds of the county where such land or real estate is situate, it shall vest in the purchaser or grantee therein named, as against all persons, parties to such proceedings, a fee-simple title thereto; and said deed shall be *prima facie* evidence of the regularity of all proceedings prior to the date of filing the same for record as aforesaid. [Id., § 4.]

§ 9525. **Proceeds apportioned.** § 312. The proceeding so authorized by this act in the name of the board of county commissioners of the county shall be for the benefit of the state of Kansas, any city, town, township, school district or other municipal subdivision interested in such taxes to be recovered; and if the proceeds of the sale of any particular tract, lot or piece of real estate shall not be sufficient to pay off the entire lien for taxes thereon, the amount collected shall be apportioned to each fund ratably, in proportion to its interest therein. [Id., § 5.]

§ 9526. **Receiver.** § 313. If any tract of land, lot or piece of real estate mentioned and described in the petition filed as aforesaid has any rental or usable value, it shall be the duty of the court or judge, on application of the county attorney, and such fact being made to appear by affidavit, to forthwith appoint a receiver, as in other cases, who shall take possession of such property and collect the rents and profits therefrom, and to care for such property under the order of the court or judge; and such rents and profits, after deducting necessary expenses and disbursements for repairs, insurance, and the expenses of the receiver, shall be applied in payment of the taxes on such property, as hereinbefore provided. [Id., § 6.]

§ 9527. **Fees.** § 314. The sheriff shall be allowed one per cent on all moneys collected on sales under this act, and no more; and the county attorney shall receive one per cent on all moneys collected under this act, and no more. [Id., § 7.]

**ARTICLE 26.—Leasing Lands.**

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| <p>§ 315. County board may lease land held for delinquent taxes.</p> <p>316. Receipts for rent issued by treasurer.</p> | <p>§ 317. Rental money, redemption by owner.</p> <p>318. County attorney prosecute actions.</p> <p>319. County treasurer to furnish lists.</p> |
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AN ACT to provide for the leasing by the boards of county commissioners of the several counties in this state of lands and town lots, where the county has held a tax-sale certificate on such lands or town lots for a period of three years or more prior to the date of the lease.

§ 9528. Lease land. § 315. That in all cases where lands or town lots are sold for delinquent taxes lawfully assessed, and bid in at such tax sale for the county in which they are situated, and held by the county under such tax sale for a period of three years or more from the date of such sale, the board of county commissioners may take possession of and lease the same to the highest bidder therefor, for a period of one year, and to continue to so lease the same until the amount due the county for taxes thereon shall be fully paid. [L. 1901, ch. 391, § 1; March 22.]

§ 9529. Receipt. § 316. That upon the payment by the lessee of any such lands or town lots of the rental price therefor to the county treasurer, it shall be the duty of the county treasurer to issue his receipt in duplicate therefor, one of which shall be retained in his office and the other shall be delivered to the lessee, and upon presentation by him of said duplicate receipt to the county clerk, it shall be the duty of the county clerk to prepare a lease of said lands or town lot or lots to such lessee, which lease shall be signed by the chairman of the board of county commissioners, and attested by the county clerk under the seal of his office. [Id., § 2.]

§ 9530. Rental money; redemption. § 317. It shall be the duty of the county treasurer, upon the payment to him of any such rental money, to enter the same upon the books of his office to the credit of the tax account held by the county against such lands or town lots; provided, such leased lands or town lots shall be subject to the rights of the owner or mortgagee to redeem at any time, by the payment of the taxes, interest and penalties due the county on such land or town lot or lots; but such redemption shall not affect the right of possession or use of said lands or town lots of such lessee until the expiration of his term of lease. [§ 7727, G. S. 1901, as amended by L. 1907, ch. 414, § 1; March 2.]

§ 9531. Actions. § 318. It shall be the duty of the county attorney, upon the order of the board of county commissioners, to commence and prosecute, in the name of the board, all actions necessary to be brought to obtain possession of any lands

or town lots under the provisions of this act. [L. 1901, ch. 391, § 4; March 22.]

§ 9532. List. § 319. It shall be the duty of the county treasurer, upon request of the board of county commissioners, to furnish to the county clerk a list of lands in his county subject to lease under the provisions of this act. [Id., § 5.]

[Act for the abatement of taxes levied for the year 1903 on certain property—see L. 1903, chapter 55.]

